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EAST INDIA (MILITARY FINANCE COMMISSION).

RETURN to an Address of the Honourable The House of Commons, dated 12 February 1861;—*for*,

A "COPY of such Parts of the REPORTS and RECOMMENDATIONS of the MILITARY FINANCE COMMISSION in *India* as may have been received by the Secretary of State for *India* in Council, with Detailed Statements of what Parts of the Retrenchments recommended have been carried into effect, and to what Amount of Saving under each Head."

Note.—The information received at this Office is not sufficient to furnish Detailed Statements of what parts of the retrenchments recommended have been carried into effect, and of what amount of saving under each head has been effected.

India Office,
19 February 1861.

W. E. BAKER, Colonel,
Secretary for Military Correspondence.

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(*Colonel Sykes.*)

Ordered, by The House of Commons, *to be Printed*,
22 *February* 1861.

C.X.5.3

COPY of such Parts of the REPORTS and RECOMMENDATIONS of the MILITARY FINANCE COMMISSION in *India* as may have been received by the Secretary of State for *India* in Council.

PRELIMINARY REPORT.—No. 1.

From Colonel *Jameson*, Colonel *Burn*, Colonel *Balfour*, C.B., Military Finance Commissioners, to Major General *Birch*, C.B., Secretary to the Government of India.

Sir, Bombay, 21st September 1859.

1. SINCE Colonel Jameson, President of the Finance Commission, had the honour to address you on the 18th of July last, announcing that the Commission had been opened on the arrival of the Bengal and Madras members, we have met daily for the consideration of the important subjects referred to us, and have called for returns from various departments (some of which are already received), containing such information as appeared best calculated to enable us, in accordance with the instructions of Government, to ascertain what reductions can properly be made in the Military establishments, and what plan can be adopted to reduce and keep down expenditure.

2. These questions necessarily needing much inquiry as embracing all the Military Departments, a considerable time must elapse before we have collected that accurate information requisite for reporting in detail on the varied subjects involved therein; but feeling the importance of affording to the Government of India, as early as possible, any information that may enable the Governor General in Council at once to determine on reducing or checking expenditure, we are induced, even at this early stage of our inquiries, to submit a preliminary report on such points connected with the several branches of military expenditure as appear deserving of more immediate attention, and can most easily be reached: reserving the more elaborate tables and minute details until we are able to lay a final and complete report before Government.

3. The notice of the Government of India having been attracted by the large outlay in the Commissariat Department, and our attention having been specially directed thereto, we first turned our inquiries to that branch of the service, in the expectation, which has to a certain extent been justified, of finding great openings for effecting an immediate diminution of the expenditure, which, since 1857, we were aware had much increased, and, as we now find, to a far greater extent than we had anticipated. It appears from our inquiries, that this increased expenditure may not be solely attributable to the recent increase and movements of the European force, but, in part at least, to the want of an efficient control equally over the Supplying and Accounting Departments, the functions of which have of late years, since the abolition of the Military Board, been to a great degree separated, with the view of obtaining an efficient, independent, and prompt audit of expenditure; a measure which, without even securing that object, has had the effect of vitiating, if not actually destroying, that complete primary control over the whole department and unity of authority as regards finance as well as supplies, which, if efficiently exercised, is fully as important for insuring economy as any after audit, however strict. We shall have occasion further on, and in subsequent reports, to enter more fully into the subject of financial control as respects all departments, and the entire and direct responsibility of the heads.

4. In

4. In order to bring before Government the total Commissariat outlay up to the latest possible period, we requested the Auditor of Commissariat Accounts to compile a statement of the amounts in the various vouchers or bills for the year 1858-59, and that officer has accordingly furnished us with an abstract of the expenditure for the official year ending 30th April 1859, showing a total of 1,12,85,316 rupees; but he informs us that the whole of the bills for the year not having yet been received, this amount will probably be still further increased on the final audit of the year's outlay; which appears to us likely, judging from the outstanding balances of advances made. The Accountant General's estimate of the probable Commissariat expenditure for the present year (1859-60) is 1,04,87,000 rupees; but, according to the rate at which advances are still going on, we think that amount will be exceeded; so that the actual expenditure brought to account for 1858-59 and 1859-60 will not be less than 120 lacs for each year, unless the inquiries of the Commission should be the means of aiding Government in effecting a reduction during the current year. The amounts entered in the following comparative table of Commissariat outlay for a series of years, may, therefore, probably require some modification :—

COMPARATIVE STATEMENT OF COMMISSARIAT OUTLAY.

YEARS.	AGGREGATE CHARGE.	DEDUCT RECOVERIES.	ACTUAL CHARGE.	REMARKS
	Rs.	*Rs.*	*Rs.*	
1841-42 - -	65,71,367	Not shown.		
1842-43 - -	50,17,911			
1843-44 - -	46,91,487			
1844-45 - -	40,94,714			
1845-46 - -	42,50,651			
1846-47 - -	41,58,239			
1847-48 - -	31,22,975	6,32,499	24,90,476	
1848-49 - -	31,73,373	6,00,763	25,62,610	
1849-50 - -	38,49,940	6,91,582	31,58,358	
1850-51 - -	29,37,649	5,75,026	23,62,623	
1851-52 - -	23,40,300	4,36,363	19,03,937	
1852-53 - -	25,16,340	4,87,983	20,28,357	
1853-54 - -	34,26,942	5,89,202	28,37,740	
1854-55 - -	54,43,167	5,92,718	48,50,449	Troops Overland to Crimea.
1855-56 - -	30,49,881	7,89,247	22,60,634	
1856-57 - -	90,04,629	6,80,085	83,24,544	Persian Expedition.
1857-58 - -	1,34,21,459	10,45,477	1,23,75,974	Persian expedition and mutinies.
1858-59 - -	1,12,85,316	- - -	1,12,85,316	As far as bills have been received.
1859-60 - -	1,04,87,000	- - -	- - -	Estimated outlay.

5. By a letter from the Auditor of Commissariat Accounts, we learn that the number of commissioned commissariat officers employed in the department on the 1st May 1857 was 39, and on the 1st January last, 50, showing an increase of 28 per cent.; whilst the number of warrant and non-commissioned officers on the same dates were respectively 43 and 74, being an increase of 72 per cent.; whereas in 1852 the number of commissioned commissariat officers at the three Presidencies were only 29 for Bengal, 24 for Madras, and 16 for Bombay; although there was at that time nearly the same strength of European force, both in the Bombay Presidency and throughout all India, as in 1857, just before the mutiny.

6. We have also obtained from the Auditor of Commissariat Accounts two Tabular Statements (A.) and (B.) of the sanctioned expenses for Commissariat

establishments, comprising only cattle and offices, on the 1st May 1857, and 1st May 1859, respectively; and as these estimates are of great importance, involving, as regards 1859–60, about two-thirds of the whole Commissariat outlay, we submit the statements in full, further on. But the cost, as exhibited in these statements, being only for one month, and thus giving but an imperfect view of the total annual charges to which Government would be liable if the outlay continued at the same rate throughout the year, we enter in the margin the total annual expenditure that would have been incurred in 1857 and 1859 respectively, had the monthly rate sanctioned on the 1st May of each year (as shown in Statements (A.) and (B.)) been adhered to. It will, however, be seen by the actual charges given in para. 4 that this estimated amount was considerably exceeded in 1857; and on the other hand, with the reductions already made, and those we propose to recommend to Government, the total outlay for 1859–60 may, we hope, prove considerably less than when calculated at the rate sanctioned for the first month of this official year.

COMPARATIVE COST of Commissariat Cattle Establishments and Offices, calculated for 1857 and 1859, according to Amount sanctioned on 1st of May of each Year.

Transport Department and Offices.	Official Year 1857–58.						Official Year 1859–60.					
	Monthly.			Annually.			Monthly.			Annually.		
	Rs.	*a.*	*p.*	*Rs.*	*a.*	*p.*	*Rs.*	*a.*	*p.*	*Rs.*	*a.*	*p.*
Cattle Department	21,984	2	2	2,63,809	10	–	6,06,056	14	7	72,72,682	15	–
Carriage of sick	5,407	–	–	64,884	–	–	27,115	–	–	3,25,380	–	–
Cavalry Department	–	–	–	–	–	–	782	4	9	9,387	9	–
Medical ditto	44	3	8	530	12	–	1,218	3	8	14,618	12	–
Miscellaneous charges	–	–	–	–	–	–	165	14	–	1,990	8	–
Ordnance Department	92	–	–	1,104	–	–	268	–	–	3,216	–	–
Provision ditto	2,955	3	4	35,462	8	–	7,663	11	4	91,964	8	–
Road establishments	–	–	–	–	–	–	1,938	–	–	23,256	–	–
TOTAL for Transport	30,482	9	2	3,65,790	14	–	6,45,208	–	4	77,42,496	4	–
Staff Salaries & Office Establishments	8,961	13	11	1,07,542	7	–	34,377	6	–	4,12,528	8	–
Grand TOTAL for Establishments *Rs.*	39,444	7	1	1,73,333	5	–	6,79,585	6	4	81,55,024	12	–

(A.)

TABULAR STATEMENT of the EXPENSE of COMMISSARIAT ESTABLISHMENTS on the 1st May 1857.

1st May 1857.	Cattle Department.			Carriage of the Sick.			Cavalry Department.	Medical Department.			Miscellaneous Charges.	Ordnance Department.	Provision Department.			Road Establishments.	Staff Salaries and Office Establishments.		
	Rs.	*a.*	*p.*	*Rs.*	*a.*	*p.*	*Rs.*	*Rs.*	*a.*	*p.*	*Rs.*	*Rs.*	*Rs.*	*a.*	*p.*	*Rs.*	*Rs.*	*a.*	*p.*
Presidency	533	15	4	–	–	–	–	–	–	–	–	92	1,033	8	–	–	3,786	–	–
Poona Division	7,470	6	3	–	–	–	–	44	3	8	–	–	317	14	7	–	950	7	1
Northern Division	2,894	7	6	157	–	–	–	–	–	–	–	–	77	–	–	–	1,191	6	10
Southern Division	2,295	10	1	–	–	–	–	–	–	–	–	–	121	–	–	–	620	–	–
Rajpootana Field Force	2,750	–	–	778	–	–	–	–	–	–	–	–	95	–	–	–	375	–	–
Scinde Division	4,596	8	1	3,741	–	–	–	–	–	–	–	–	482	–	–	–	1,669	–	–
Aden Field Force	1,443	2	11	731	–	–	–	–	–	–	–	–	828	12	9	–	370	–	–
TOTAL *Rs.*	21,984	2	2	5,407	–	–	–	44	3	8	–	92	2,955	3	4	–	8,961	13	11

Aggregating – – *Rs.* 39,444 7 1

Bombay, 13 August 1859.

J. Swanson, Colonel,
Auditor of Commissariat Accounts.

(B.)

TABULAR STATEMENT of the EXPENSE of COMMISSARIAT ESTABLISHMENTS on the 1st May 1859.

1st May 1859.	Cattle Department.	Carriage of the Sick.	Cavalry Department.	Medical Department.	Miscellaneous Charges.	Ordnance Department.	Provision Department.	Road Establishments.	Staff Salaries and Office Establishments.
	Rs. a. p.	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*
Presidency - -	1,175 – 8	– – –	– –	– – –	– –	268 – –	1,247 – –	– –	11,167 15 4
Poona Division - -	1,76,524 14 3	4,658 – –	– –	833 3 8	– –	– –	1,224 6 7	– –	4,022 12 7
Northern Division -	1,34,182 7 6	4,682 – –	– –	– – –	– –	– –	686 – –	– –	3,284 3 5
Southern Division -	24,459 9 4	4,722 – –	– –	203 – –	– –	– –	386 – –	– –	3,132 7 4
Rajpootana Field Force	88,235 – –	1,737 – –	– –	– – –	– –	– –	845 – –	– –	2,075 – 9
Scinde Division - -	72,787 7 4	9,797 – –	– –	– – –	– –	– –	1,015 – –	– –	4,657 7 8
Aden Field Force -	2,276 14 3	731 – –	– –	– – –	– –	– –	991 12 9	– –	395 – –
Malwa Division -	26,590 15 10	788 – –	– –	182 – –	– –	– –	1,260 – –	– –	2,366 14 –
Transport Train :—									
Between Wassind and Indore -	53,226 – –	– – –	– –	– – –	– –	– –	– –	1,205 – –	1,995 15 11
Between Mhow and Neemuch - -	5,015 – –	– – –	– –	– – –	– –	– –	– –	733 – –	498 – –
Scinde Ordnance Camel Train -	21,583 9 5	– – –	782 4 9	– – –	165 14 –	– –	8 8 –	– –	841 9 –
TOTAL - - *Rs.*	6,06,056 14 7	27,115 – –	782 4 9	1,218 3 8	165 14 –	268 – –	7,663 11 4	1,938 – –	34,377 6 –

Aggregating - - *Rs.* 6,79,585 6 4

Bombay, 13 August 1859.

J. Swanson, Colonel,
Auditor of Commissariat Accounts.

7. It may appear from the above as if the increase of expenditure since May 1857, for salaries and office establishments, was in a far higher ratio than the actual numerical increase of the officers and subordinates employed, but that is not actually the case, for we find that the entry in Table (A.) of *Rs.* 8,961. 13. 11. as the total of charges for "Staff salaries and office establishments," on 1st May 1857, does not include staff pay, &c. of commissioned, warrant, and non-commissioned officers. This omission is an illustration of the extreme difficulty, under the present system of account, of obtaining perfectly accurate comparative statements of expenditure, and is the cause of the apparent disproportionate increase of expenditure on 1st May 1859; for the outlay of *Rs.* 8,961. 13. 11. would be only at the rate of *Rs.* 1,07,542. 7. 0. for the whole year (1857–58), whereas the charge on the 1st May 1859 for the same items, given in Table (B.) at *Rs.* 34,377. 6. 0., which does include staff pay, &c., would be at the rate of *Rs.* 4,12,528. 8. 0. for 1859–60. These statements also show the charges to Government during the same period (between 1st May 1857 and 1st May 1859) for hired carriage and pay, &c. of public cattle establishments to have been very largely augmented; for whilst the outlay on account of means of transport amounted on the 1st May 1857 only to *Rs.* 30,482. 9. 2.—equal to *Rs.* 3,65,790. 14. 0., for the whole year—the sum stated by the Commissariat Auditor to have been sanctioned for May 1859 amounted to *Rs.* 6,45,208. 0. 4., which is at the rate of *Rs.* 77,42,496. 4. 0. for the year; thus being more than 20 times as large as in 1857. The statements we give further on do not bear out these figures of outlay for transport; but all we have learned of the heavy outstanding balances of Commissariat

 accounts,

accounts, as regards the last two years, confirms the observation of the Auditor of Commissariat Accounts in his letter to Government of the 18th April last, that the outlay for establishments as thus stated, large as it is, gives but an inadequate idea of the Commissariat expenses; because it shows only the increase of the permanent establishments as far as they have been sanctioned, and the sanctions communicated to that officer. Some of the charges for extra establishments of followers and cattle that have been temporarily entertained are not included in these statements.

8. Since the 1st May last (the date up to which the statement of the Auditor of Commissariat Accounts is completed), a reduction (of which details are given in the margin) has been effected in the total amount of Commissariat expenditure, to the extent of *Rs.* 1,53,458. 15. 9. per mensem, or at the rate of *Rs.* 18,41,506. 5. 0. annually; but there is, we are informed, a prospective increase of outlay in the transport cattle branch, by the expected arrival of 150 elephants from Burmah, as also 1,200 mules purchased here, in the Persian Gulf, and at Aden. The maintenance of these elephants, at the rate of 840* rupees each per annum, will be 1,26,000 rupees annually; and the mules, at 120 rupees each, about 1,44,000 rupees annually, altogether 2,70,000 rupees; thereby again increasing the outlay for transport cattle. Since date of this statement (the 3d August) we have received information from the Commissary General, that reductions to the extent of *Rs.* 1,97,733. 4. 4. per mensem (equal to a yearly decrease of *Rs.* 23,72,799. 4. 0.) have already been made; which appears to be the total diminution up to the present date.

The Commissary General states, that "further reductions are in contemplation, but their extent cannot be estimated until the number of troops and description of carriage to be located at each station is fixed."

Memorandum of Reductions effected in the Commissariat Department since the 1st May 1859.

	Rs.	*a.*	*p.*	*Rs.*	*a.*	*p.*
For May 1859:						
Presidency Division	-	-	-	120	-	-
Poona Division:						
Poona Cattle Department	43,933	-	-			
Poona Commissariat Department	67	4	10			
Sattara - - - ditto	1,686	-	-			
Ahmednuggur - ditto	6,711	-	-			
Sholapoor - - ditto	1,776	15	6			
				54,174	4	4
Northern Division:						
Ahmedabad and Deesa	-	-	-	17,951	12	-
Scinde Division	-	-	-	8,986	6	-
Southern Division	-	-	-	172	3	4
Nusseerabad	-	-	-	1,174	-	-
Neemuch	-	-	-	375	-	-
				82,953	9	8
For June 1859:						
Presidency Division	-	-	-	22	-	-
Poona Division:						
Poona Cattle Department	2,770	-	-			
Poona Commissariat Department	24	-	7			
Ahmednuggur	1,723	-	-			
Malligaum	775	-	-			
Sholapoor	4	12	6			
				5,296	13	1
Malwa Division	-	-	-	23,586	8	-
Northern Division:						
Ahmedabad and Deesa	-	-	-	13,131	8	-
Southern Division	-	-	-	437	8	-
Transport Train Department	-	-	-	36,846	-	-
Neemuch	-	-	-	1,185	-	-
				70,505	5	1
Total - - -	*Rs.*			1,53,458	14	9

N.B.—The reductions effected prior to May 1859, amount to *Rs.* 26,254. 14. 0., which sum is not included in the total amount of this memorandum.

(signed) *G. Pope*, Lieut. Colonel,
Acting Commissary General.

Commissary General's Office, Bombay,
3 August 1859.

9. The comparative statements given on page 7, drawn up from returns furnished by the Commissary General, show the numbers and description of cattle and carriage maintained on the 1st May 1857 and 1st May 1859, respectively. The cost of this latter establishment of carriage calculated (as in the comparative statement of para. 13), falls short of the amount entered in Tabular Statement (B.) of para. 6; but still the outlay appears to us very large:—

COMPARATIVE

* The average of the Commissary General's Return.

COMPARATIVE STATEMENTS of Commissariat Establishments of Cattle, &c., as maintained on 1st May 1857 and 1859.

	Camels.	Elephants.	Draft Bullocks.	Pack Bullocks.	Puckalee Bullocks.	Tattoos.	Mules.	Dooley Bearers.	Carts.
Presidency	-	-	40	-	-	-	-	35	—
Poona	225	20	514	-	-	-	-	82	—
Northern	106	-	235	-	3	-	-	95	—
Southern	138	-	131	-	-	-	-	40	—
Scinde	1	-	404	-	25	-	-	504	—
Malwa	—	—	—	—	—	—	—	—	—
Aden Field Force	14	-	74	-	-	-	-	100	—
Rajpootana	738	-	110	-	-	-	-	189	—
Scinde Camel Train	—	—	—	—	—	—	—	—	—
Mhow Train	—	—	—	—	—	—	—	—	—
Neemuch Train	—	—	—	—	—	—	—	—	—
Gwalior	—	—	—	—	—	—	—	—	—
Total	1,222	20	1,508	-	28	-	-	1,105	—

1st May 1859.

	Camels.	Elephants.	Draft Bullocks.	Pack Bullocks.	Puckalee Bullocks.	Tattoos.	Mules.	Dooley Bearers.	Carts.
Presidency	-	-	84	-	-	-	-	35	Carts 2,000 as far as can be ascertained, but not given, as the bullocks are included in draft; but deducting 4,000 draft bullocks for 2,000 carts, there remains 8,414 draft bullocks, or 2,207 pairs for the siege train.
Poona	1,463	12	7,013	8,072	61	444	933	1,091	
Northern	3,859	-	903	22	9	-	-	682	
Southern	93	9	1,393	1,013	-	-	123	445	
Scinde	1,418	-	928	-	65	-	-	707	
Malwa	1,492	20	14	498	-	29	597	Unknown	
Aden Field Force	76	-	80	-	-	-	-	99	
Rajpootana	5,234	8	732	188	87	-	-	787	
Scinde Camel Ordnance Train	3,000	-	-	-	-	-	-	-	
Mhow Train	-	-	6,480	-	-	-	-	-	
Neemuch Train	-	-	690	-	-	-	-	-	
Gwalior	2,376	36	671	9	-	7	-	Unknown	
Total	19,011	85	18,988	9,802	222	480	1,653	3,846	
Reductions (May and June) by Commissary General's letter, 3d August	2,344	-	6,574	7,294	73	-	-	1,129	
Present strength	16,667	85	12,414	2,508	149	480	1,653	2,717	
Expected addition	-	150	-	-	-	-	1,200	—	
Total	16,667*	235†	12,414	2,508‡	149	480§	2,853‖	2,717	

Note.—We have received from the Commissary General a memorandum, showing the relative proportions that the different means of transport (elephants, camels, mules, bullocks, carts, &c.) bear to each other, *i. e.* an elephant may be taken as equal to three or four camels, a cart with two bullocks as equal to two camels, a cart with four bullocks as equal to three camels, two mules, tatoos, or pack-bullocks as equal to one camel. According to this calculation, the following is the extent of transport available reduced to camel carriage :—

	Camels.
* Camels	16,667
† 235 Elephants, 3 to 4 Camels equal to an Elephant, say 3½	872
‡ 2,508 Pack Bullocks, 2 to a Camel	1,254
§ 480 Tattoos, 2 to a Camel	1,426
‖ 2,853 Mules, 2 to a Camel	240
2,000 Carts, with two Bullocks each	4,000
Total, equivalent to	24,459

10. We give in the margin an abstract of detailed statements furnished by the Commissary General, of the carriage (calculated in camels) allowed for moving the several arms of the service, both European and native, including therein carriage for the camp equipage and baggage of the European officers, who, though expected to keep complete carriage for themselves, might require it to be furnished by the Commissariat on payment. We have accepted this scale of carriage, without examination as to its suitability, because that would lead us into detailed departmental questions which do not belong to us; but seeing the large cost that carriage allotted on this scale (calculating on the average given below of 200 rupees per camel) would entail on Government in moving troops, being at the rate of about 160 rupees per annum for each European soldier, and 80 rupees for each native soldier kept in readiness for movement, we are of opinion that the quantities, as well as weights of ammunition, entrenching tools, provisions, medicines, and medical comforts, camp equipage, men's baggage, camp kettles, conveyance of sick, and extent of heavy ordnance intended to be moved should be narrowly scrutinised, and the carriage reduced to the lowest possible amount consistent with efficiency.

	Camels.		
	For Officers on Payment.	Paid for by Government.	Total.
A Regiment of Dragoons	136	531	667
A Regiment of European Infantry	149	640	789
A Troop of Horse Artillery	21	93	114
A Battery of Artillery	22	76	98
A Company of Artillery	—	—	—
A Regiment of Native Cavalry	134	140	274
A Regiment of Native Infantry	183	180	363

11. But even on this scale we find that the existing amount of cattle and carriage, with the prospective addition of elephants and mules, is sufficient to move a mixed European and native force, nearly equal to the whole regular army of the Bombay Presidency fully equipped with provisions, stores, ammunition, baggage and sick carriage, comprising all arms, artillery, engineers, cavalry, and infantry, in the proportions shown in the margin; besides which, there is an establishment of draft bullocks sufficient to move siege pieces, of the calibres marginally detailed, with all equipments, and nearly a complete allotment of projectiles. And when it is considered that the 180 light field pieces of the Bombay army (of which 30 are horse artillery guns, and 150 organised in horse field batteries), with nearly the full allotment of spare waggons attached, are also available, with separate draft, ready for the field, the present establishment of cattle almost appears to us to be that referred to by the Government of Bombay, when saying, "it is an impossibility" (with reference to finances, no doubt) "for all the troops to be at all times maintained in readiness to take the field, with their equipments for the field complete."

European Cavalry	4 regiments.
Native Cavalry	3 regiments.
European Horse Artillery	5 troops.
European Foot Artillery	18 companies.
Sappers and Miners	3 companies.
European Infantry	12 regiments.
Native Infanty	20 regiments.

18-pounders	20
12-pounders	20
8-inch mortars	20
5½-inch mortars	30
8-inch howitzers	10
Total	100

12. The heavy charges to Government for the maintenance of this extensive means of transport, led us to enter into communication with the Quartermaster General as to the number of cattle to be permanently maintained for moving troops; and from copies of his letters to Government, as also from explanations to ourselves, we learn that officers commanding divisions and forces have, in communication with the political authorities, submitted statements showing the force they recommend to be at all times maintained ready for movement; calculating for the same an establishment, as per margin. We also learn that his Excellency the Commander in Chief proposes, in lieu of the above establishment of cattle, to form a transport corps for hospital or army purposes generally, to be organised under the control of a department separate from the Commissariat, styled the Army Transport Department, presided over by a director, under the orders of his Excellency the Commander in Chief, through the Quartermaster General. The abstract of carriage, as

Force proposed by Officers commanding Divisions to be at all times ready for Movement.

	Europeans.	Natives.	Total.
Poona Division	2,534	1,887	4,421
Southern Division	773	773	1,423
Northern Division	440	1,316	1,756
Scinde	700	1,050	1,750
Rajpootana	1,812	1,850	3,662
	6,259	6,753	13,012

Establishment of Cattle for above Force.

31 elephants.	1,424 Mules.
882 Riding Camels.	415 Carts.
8,310 ordinary Camels.	1,103 Camels for siege train at Ahmednuggur.
1,380 Draft Bullocks.	
1,853 Pack Bullocks.	

as per margin, includes the "whole amount of Government carriage that his Excellency proposes to keep up for the stations and purposes named, viz., flying columns if necessary; if not, station and other work. The former shows what commanding officers of divisions propose in the way of field columns and carriage; the latter shows what carriage the Commander in-Chief proposes to keep up permanently for such columns, and though less in amount than the establishment as above proposed by commanding officers of divisions, it is quite sufficient, in his Excellency's opinion, for all practical purposes." In one of these letters to Government, it is proposed to hold at all times in readiness certain portions of the moveable columns, the establishment of cattle for which is to be specially maintained for their use, and not made available for detached duty; and this is fully in accordance with the views of Government.

Proposed by His Excellency the Commander in Chief.

150 Elephants.	2,100 Mules and ponies.
950 Riding camels.	570 Carts.
2,250 Ordinary camels.	1,300 Dooley bearers.
2,300 Draft bullocks.	

13. In order to place before the Government of India an estimate of the probable cost of these two proposed cattle establishments, in contrast with those existing on the 1st May 1857 and 1859, we have endeavoured, from the various statements laid before us, to calculate the rate at which good cattle with their followers at present bear on the finances of Government, taking for our guide a general average of the outlay at the various stations of the army. The amounts, as per margin, may be taken as data on which to calculate the cost after first supply (in maintenance and renewal of carts, cattle, &c.) of any establishment that may be fixed as permanent for the transport of stores, provisions, &c. of the army, with highly efficient cattle, equipment, and proper superintendence; and these averages, though not perfectly accurate, are sufficiently so to furnish Government with an approximate view of the comparative annual cost of the several establishments as below:—

Annual Cost of Maintenance:

1 Elephant	*Rs.* 840
1 Riding camel	300
1 Ordinary camel	200
1 Draft bullock	110
1 Pack bullock	60
1 Mule, pony, or tattoo	120
1 Cart	240
1 Dooley bearer	100

Comparative Cost of Establishments of Cattle

	As maintained on 1st May 1857, calculated according to present Cost.		As maintained on 1st May 1859, minus the Numbers struck off in May and June.		Proposed by His Excellency the Commander in Chief for Transport Corps.		Proposed by Officers commanding Divisions, to be in readiness to move from various Stations at short Notice.	
	Nos.	Annual Cost.	Nos.	Annual Cost.	Nos.	Annual Cost.	Nos.	Annual Cost.
		Rs.		*Rs.*		*Rs.*		*Rs.*
Elephants	20	16,800	235	1,97,400	150	1,26,000	31	26,040
Riding camels					950	2,85,000	882	2,64,600
Ordinary camels	1,222	2,44,000	16,667	33,33,400	2,250	4,50,000	8,310	16,62,000
Draft bullocks	1,508	1,65,880	12,414	13,65,540	2,300	2,53,000	1,380	1,51,800
Pack bullocks			2,508	1,50,480			1,853	1,11,180
Mules and ponies					2,100	2,52,000	—	—
Mules			2,853	3,42,360			1,424	1,70,880
Tattoos			480	57,600	—	—	—	—
Carts					570	1,36,800	415	99,600
Dooley bearers	1,105	1,10,500	2,717	2,71,700	1,300	1,30,000	—	—
Camels for siege train at Ahmednuggur							1,103	2,20,600
TOTAL Charge *Rs.*		5,37,180		57,18,480		16,32,800		27,06,700

14. It will rest with Government to decide whether, with reference to the state of the finances, it be advisable to maintain a transport corps for the immediate movement of troops, even at the rate of 16 lacs per annum; and whether under any circumstances the charge of the transport for the army, hitherto under the Commissariat, could, without detriment to the service, be transferred to a new department created for that purpose. The views of the Government of Bombay, as expressed in 1857, seem to be strongly opposed to such a measure. They observe that it is questionable whether a land transport corps would be found to work well; that the duty of moving troops is probably effected better under the Commissariat than it could be under any distinct agency; and that for all home service the Commissariat provides sufficiently. Even, however, should the maintenance of a transport corps under the separate control of the Quartermaster General be resolved on, it can hardly be advisable to make the Commissariat dependent on that or any other department for the transport of the Commissariat supplies; this being wholly at variance with the long recognised principle, that the Commissariat should be entirely independent and complete in itself, for the movement of the stores appertaining thereto.

15. We are fully aware of the necessity of constantly maintaining, in future, extensive and efficient army transport, both on military grounds and for the sake of the country, so as to prevent interference with ryots by the impressment of cattle for Government service; but we do not consider it necessary to that end to transfer the means of transport required by all arms of the service—Medical, Ordnance, Commissariat, and Camp Equipage—to another and independent department, whereby large additional charges for establishments and offices must be entailed on Government. Indeed, we would deprecate the transfer of any portion of the army transport from the Commissariat department, which, as fully recognised by the Government of India, has hitherto proved equal to all contingencies; and which, from long training, possesses a degree of experience and efficiency in all arrangements regarding cattle, carriage, and the accounts connected therewith, that no new department could obtain for a considerable period, and only by passing through times of disturbance and emergency, for which they must, at first at least, be unprepared. In support of this view we may refer to the evidence given before the Board of General Officers, by General Sir Richard Airey, Quartermaster General of the Home British Army, who, after all the experience of the Crimean campaign, states, that the Quartermaster General's department has nothing to do with the very important business of supplying the land transport of the army, which belongs entirely to the Commissariat; quoting from Articles (from 131 to 162, inclusive) of the Treasury Commissariat Code of March 1852, authoritatively describing and defining the duties of the Commissariat, from which it will be seen that this department is minutely instructed in the duty of supplying transport for all the purposes of the army. Sir Richard Airey also referred to the observations of Sir Randolph Routh on this subject, to the "effect that the Commissariat is to furnish all the transport for the conveyance of all kinds of stores, the heavy guns, the *matériel* for siege ammunition, field equipment, as well as provisions, the forage, corn, the removal of the sick, and bringing up from the rear clothing and other necessaries, as required."

16. The evils and deficiencies pointed out by his Excellency the Commander in Chief in the present system of army transport under Commissariat management, might, in our opinion, be entirely remedied without transferring the charge to any other department, simply by the permanent maintenance of a larger and more efficient establishment of cattle than existed on the 1st May 1857; the additions to be made being dependent on the strength and composition of the force, and the extent to which troops are to be moved, which must be regulated by political and financial considerations that are perpetually varying. As already enunciated by the Government of Bombay, "the correct principle" is the maintenance of depôts of carriage at certain points, selected with careful judgment. Each depôt to form a nucleus for the extended supply of carriage from a regiment to a brigade, from a brigade to a division; and to be so far organised as to facilitate operations when carriage is required for troops to proceed on service, having at all times proper establishment of serjeants, overseers, inspectors, and followers. Whatever cattle are maintained for army transport should be set apart solely for that purpose, being thoroughly trained, kept

kept in a condition of high efficiency and order (as suggested by Government, amongst other points), and subject to such frequent periodical inspections as the Commander in Chief may be pleased to order, by officers specially selected for that duty.

17. The Commissariat expenditure on account of stores purchased in this country for the Ordnance department, as also the outlay for Ordnance stores imported from home for Her Majesty's British and Indian forces (including separate equipments for the Royal British Artillery), have lately been unavoidably large, and should now be reduced to as moderate a scale as may be consistent with complete efficiency. Our inquiries are not yet sufficiently advanced to enable us to say to what exact extent a saving may be permanently effected in either of these two branches; but, judging from the returns showing an accumulation of military stores at present in all the arsenals of this Presidency, laid in with a view to meet the contingencies of a long-continued war and extensive consumption of stores, and seeing that the consumption, during the late disturbances, was not so great as had been anticipated, and that the necessities of the country happily no longer call for war preparations, we have no hesitation in advising that these stores be used as peace reserves, and that country purchases by the Commissariat be for the present almost entirely discontinued pending the revision of allotments, which we shall lose no time in bringing to the attention of the Ordnance authorities, to guide us in recommending some future fixed outlay for Ordnance stores. Also, that the demands made on England for Europe stores at the beginning of the year, before the cessation of operations, be materially reduced; for which there is sufficient time, provided notice be at once sent to the Home Government, so as to allow of arrangements being promptly made with the suppliers to restrict the deliveries, as far as may be practicable or consistent with engagements; measures being also taken to obviate the necessity of sending out further supplies of stores, especially for the Royal Artillery, which leads to an accumulation (entailing the expense of double establishments) that would be obviated were these articles made common to both artilleries. In order that Government may be aware of the financial bearings of such a restriction on the further purchase of military stores, we give below a statement of the outlay on this account for the last seven years, from which it will be seen that the aggregate charge during the last two years (1857–58 and 1858–59), is double that of the previous five years, and nearly five times the aggregate amount of the three first years of the period.

STATEMENT showing the Amount Value of MILITARY STORES received from *England*, and supplied by the Commissariat Department to the Ordnance Department, during the under-mentioned Years, including Supplies of Tents, &c.

YEARS.	Amount Value of Stores.		TOTAL.	REMARKS.
	From England.	From Commissariat Department.		
	Rupees.	*Rupees.*	*Rupees.*	
1852-53	1,09,091	1,68,398	2,77,489	
1853-54	1,01,086	2,54,696	3,55,782	
1854-55	1,25,734	2,23,463	3,49,197	
1855-56	2,93,637	3,07,361	6,00,998	
1856-57	5,53,455	2,69,329	8,22,784	
Total for Five Years	11,83,003	12,23,247	24,06,250	
1857-58	11,59,511	12,57,583	24,17,094	*Actual outlay for 11 months, and estimated outlay for one month.
1858-59	11,09,677	*10,82,751	21,92,428	
Total for Two Years	22,69,188	23,40,334	46,09,522	
Total for Seven Years	34,52,191	35,63,581	70,15,772	
Average for the five years	2,36,601	2,44,649	4,81,250	
Average for the two years	11,34,594	11,70,167	23,04,761	

18. Having

18. Having found, in analysing the Commissariat expenditure for Ordnance stores, that a considerable portion was incurred on account of camp equipage,—this outlay amounting in the years 1857-58 and 1858-59, respectively, to 3,50,223 rupees and 2,52,615 rupees, a sum far exceeding the charges of any two previous years,—we entered into communication with the Quartermaster General on the subject of the future supply of camp equipage, and that officer, under date the 8th instant, replies as follows to our inquiries as to what reduction could in future be made: "Considering our resources, I am of opinion that, if peace continues, we might allow the number of tents now in store to be absorbed until the proportion be attained (*i. e.* two-thirds of tents for the number of Europeans, and the complete strength of the native force, because native soldiers' tents are extensively used for departmental purposes, guards, escorts, even in ordinary times;) after this, purchases would be necessary to maintain two-thirds of the European force, and a complete number according to the native forces. If a continuance of peace admits of the plan being followed, no new purchases would be requisite, and repairs only have to be provided for during the period named, 1859-60 and 1860-61." This shows the means of preventing any immediate further outlay for camp equipage; but the proportion of tents to be kept up in the three Presidencies remains for consideration, being in a great measure dependent on the strength and composition of the force for which to be calculated, and the possibility of diminishing the calls for the detachment of regular troops for the performance of minor duties that might be equally well performed by the armed police, and, no doubt, more economically to the State. The number of tent Lascars to be maintained is, of course, in proportion to the number of tents, regarding which we are at present in correspondence with the Quartermaster General.

19. We also solicit the attention of Government to the large outlay, as per margin,* incurred for remounts during the past few years, as compared with former years; which should especially be considered with reference to the present state of the finances. It will be seen that the outlay for remounts, from 1856-57 up to 13th September 1859, exceeds the aggregate of the whole previous period of 22 years. These charges do not, however, include 2,060 horses received from the Cape, Syria, the Persian Gulf, and Australia, between the 1st May 1858 and 13th September of the current year, and for which accounts have not yet been rendered, but may be calculated at 12 lacs. Neither do they include the cost of 744 mules purchased at Bombay within the same period, *i. e.* 2,59,525 rupees. If these two amounts be added to the above actual recorded expenditure for the past three years, the whole will be found to amount to upwards of 53 lacs, besides sums already paid, and some still due for mules expected from the Persian Gulf and Aden.

20. The

* Charges brought to account for Remount.

In the Years	Horses Purchased.	Cost.	In the Years	Horses Purchased.	Cost.
		Rupees.			*Rupees.*
1834-35	323	1,54,466	1847-48	524	2,66,484
1835-36	476	2,12,905	1848-49	385	1,76,215
1836-37	688	3,08,908	1849-50	272	1,28,526
1837-38	591	2,80,358	1850-51	179	75,939
1838-39	509	2,46,950	1851-52	302	1,45,285
1839-40	808	3,79,281	1852-53	395	1,73,891
1840-41	575	2,52,945	1853-54	442	2,00,364
1841-42	403	1,74,915	1854-55	558	2,53,800
1842-43	429	1,97,685	1855-56	459	2,02,655
1843-44	423	1,91,966	1856-57	1,353	5,94,287
1844-45	183	94,983	1857-58	3,951	17,58,025
1845-46	801	3,39,125	1858-59	2,794	13,27,844
1846-47	677	3,79,570	1859-60 to 13th Sept.	419	2,04,737

20. The return, as per margin, furnished to us by the Adjutant General of the army, shows the number of supernumerary horses in the depôt at Kirkee, and attached to regiments, the keep alone of which amounts to nearly five lacs of rupees per annum. We are informed that a number of these supernumerary horses will be required to replace the weak and inferior ones on the returns of the artillery and cavalry, and that the remainder will be sold. We would suggest, as a means of disposing of a portion of them, that the wants of the mounted branches of the Madras Army, as also those of the Madras Artillery and Hyderabad Contingent (as regards horses, in substitution of the bullocks at present used), might be supplied from Bombay, as also probably from Bengal, where a large number of horses must have become supernumerary by the discharge of the European Cavalry; and, in order to prevent further purchases in this Presidency, we would propose that any unfulfilled contracts or engagements for the supply of horses or mules, be met by a compromise (even at some present loss to Government) on such reasonable terms as the dealers may be willing to accept.

SUPERNUMERARY HORSES on the Bombay Establishment on 1st July 1859.

	Establishment.	Supernumerary.	TOTAL.
Horse Brigade - -	869	126	995
1st Battalion - -	515	15	530
2d Battalion - -	376	147	523
Reserve Battalion - -	282	375	657
3d Battalion - -	359	65	424
4th Battalion - -	130	- -	103
3d Dragoons - -	703	- -	703
6th Dragoons - -	703	- -	703
8th Hussars - -	703	- -	703
14th Light Dragoons -	703	- -	703
17th Lancers - -	703	- -	703
1st Cavalry (Lancers)	562	- -	562
2d Cavalry - -	564	99	661
3d Cavalry - -	562	29	591
Remount Depôt, Kirkee	- -	2,226	2,226
GRAND TOTAL -	7,732	3,082	10,814

(signed) *T. Stock*, Major,
Deputy Adjutant General.

21. In the event of this suggestion being adopted, immediate notice should be given that horses will not be required by Government during the approaching remount season; a measure which would not bear hardly on the dealers, because, owing to the large purchases made by Government of three-year old horses during last season, the ensuing year's supply has been anticipated; and this intimation is the more important as the Government of Persia have, in anticipation of further demands, lately trebled the export duty on horses sent to the Bombay market. We would also advise information being furnished to the Madras Government as to the remount resources available at Bombay, and the certainty of a supply of horses, sufficient to meet the wants of the mounted corps of both Presidencies, being in future procurable by the joint remount agent, in order that the Government of Fort St. George may, if possible, bring to a close for the present any arrangements which they may have entered into for procuring horses from Australia, South America, or the Cape. Under a good system, with well-defined rules, a point which requires the immediate attention of Government, there can be no doubt that the joint remount agency, lately re-established for Madras and Bombay, ought to suffice for the economical supply of Persian Gulf and Northern horses for both Presidencies; and purchases of these horses by any officer, except the joint agent at Bombay, should entirely cease, in order to put an end to the competition which has been created by the remount agents at Oosoor and Bombay being both buyers of this description of horse.

22. Included in Statement B., above given, of the outlay for Commissariat establishments, we find one item which has varied from $3\frac{1}{2}$ to 7 lacs per annum, namely, transport of troops and stores from Wassind (the termination of the railway) to Indore, by the bullock train established in November 1857, but not completed till January 1858; commencing with 27 pairs of bullocks at each of the 54 stages, but increased in November 1858 to 60 pairs, and in June last reduced to 30 pairs, at which it now stands. The importance of this line of communication in a military point of view, during a crisis such as the late, cannot be overrated; indeed, one great gain to Government, at all times, by this comparatively rapid means of transport is, to obviate the sickness to which troops were liable in marching through the unhealthy tracts of jungle lying between the Deccan and Central India; for "it has never been found that soldiers, either European or Native, travelling by this bullock train between Wassind and Indore, at all seasons of the year, have suffered in health;" and the interruption of travelling for five months in the year, that was formerly unavoidable in passing on to Central India, is thus entirely obviated. We

believe the authorities of this Presidency attach great importance to the maintenance of this line of communication, in which we fully concur; regarding it, however, not only in a military, but also in a commercial point of view.

23. As far as our inquiries have gone, it appears to us that the extent of work performed by this bullock train has not been commensurate with the expenses incurred, a result which may, no doubt, be in part accounted for by the fact of the train having remained comparatively idle for five months, *i.e.*, between November 1858 and March 1859, consequent on the line being reserved exclusively for the Government service, and not made available for the public; whereas we believe that, by making it generally available for commercial purposes, its efficiency for the Government service would, with proper regulations, be in no way impaired; at the same time that its maintenance would be rendered more easy, Government being thus reimbursed for a portion of the outlay incurred. We are therefore of opinion, that the train should, as soon as possible, be opened for general traffic, the extent of which would, probably, be more than sufficient to justify the maintenance of even double the present strength of train; and this view is corroborated by Captain Ewen Grant, Director of the Transport Train, who has readily afforded us every information in his power, and who states, on his own personal knowledge, and as the opinion of Sir Robert Hamilton, that the natives of Malwa and Central India are most anxious to avail themselves of the train, especially as regards the transport of opium. The existing traffic, carried by other means, is of great value in small bulk, and would pay liberally for rapid, certain, and safe transit; and if the line were opened to the public under proper regulations, we have no doubt that the receipts would fully meet, if not exceed, the expenditure, besides increasing the commercial resources of the State.

24. The regulations for the conduct of the line need be but few and simple, a tariff being fixed for the conveyance of officers, men, government stores, passengers, and commercial goods; and, in order to simplify the transactions and accounts of the Director, all payments to be made in cash before conveyance, the arrangements for payment being made by the Government departments concerned: and, even when officers or troops are entitled to be carried at the public expense, the transport hire to be paid beforehand, the amount being recovered from the Pay Department. In all cases of real emergency, precedence to be given to the Government service; but as it is of great importance that the extensive and valuable private traffic should not be unnecessarily interrupted, all detentions and prohibitions should be avoided as far as possible; and the regulations of the Director, as regards times of starting, halting, length of stages, and kind of conveyance for different classes of passengers and goods, should be strictly enforced. The rendering of accounts and reports should be simplified and reduced as much as possible; the classification of details resting with some central office, so as to allow the Director and his assistants to devote their whole time to the management of the line. The question, whether the conveyances and cattle should be entirely or in part Government property, or hired, may be left for the Director to determine after some trial of the results, under these two systems. We would recommend the transfer of the train to the Postmaster-General's department, as in Bengal, with proper assistants to the Director, namely, efficient commissioned officers qualified for the duty, and subordinates in proportion. Arrangements should be made in the Native States, and other parts of the line, for the protection of such valuable kinds of merchandise as are especially liable to plunder.

25. The present state of this road, the main line leading into Central India, and the only one by which troops and military stores can be pushed up with any degree of speed, requires the attention of Government, in a financial point of view, with reference to the maintenance of the transport train. The whole extent, from Wassind to Neemuch, is stated by the Director as bad, and from the river Taptee to Mhow wretchedly bad; the rivers and nullahs, with few exceptions, unbridged, thus necessarily causing great detention and inconvenience by having to cross in boats during the wet season. The Director very justly observes, that if the road were put in good order, the fares, both for the conveyance

conveyance of Government establishments and public and private goods, would bear a considerable reduction as compared with those he thinks must be fixed in its present state. We fully concur in this view, seeing that a cart with two bullocks can only, in the fair season, carry 700 lbs. instead of 1,400 lbs., which is the ordinary load on a thoroughly metalled road; and thus, whilst the cost of carriage is greatly increased, progress is proportionately impeded.

26. The reductions to be made in the Commissariat department, as regards officers, subordinates, offices, and establishments (cattle, carriage, and equipments) must depend upon many political considerations unknown to the commission, as also on the strength and organisation of the military forces, the proportion of Europeans, the disposition of the troops, and the extent to which detachments are held in readiness to move or are moved; but, as far as the present state of the country enables us to judge, and looking at the existing strength and composition of the military forces of this Presidency, and the diminution already made, we consider that the establishments at present maintained for carrying on the duties of the Commissariat, and the means of transport for troops and stores, are on so extensive a footing as fully to justify us in recommending to Government a large and immediate reduction. The outlay in other branches of the Commissariat depends on the strength of the military forces, and on the composition, whether Europeans or Natives, Regular or Irregular, Cavalry or Infantry.

27. From the following statement, drawn up from a return furnished by the Adjutant General, it will be seen that the Bombay Army was composed as follows at the three following periods:—

Bombay Military Establishment.			1st January 1857.	1st January 1859.	1st August 1859.
Europeans	Regiments of	Cavalry	1	5	5
		Infantry	7	19½	14
		Total	8	24½	19
	Companies of Engineers		-	2	2
	Troops of Horse Artillery		4	5	5
	Companies of Foot Artillery		8	20	18
		Total	12	25	23
Natives	Companies of	Sappers	5	5	5
		Artillery	12	10	10
	Regiments of Cavalry	Regular	3	3	3
		Irregular	3	6	6
		Total	6	9	9
	Regiments of Infantry	Regular	29	29	29
		Irregular, or Extra	4	9	10
		Total	33	38	39

50.

Thus, between 1857 and 1859, the number of European regiments was increased from 8 to 24½, and the European Artillery and Engineers from 12 to 27 troops and companies; and as the European portion of the military force is that involving the main sources of Commissariat expenditure, we should have expected only a commensurate increase of outlay; whereas, the money ratio of increase is beyond the proportion in which the strength had increased, being four times, instead of about three times. The number of European troops on the Bombay establishment having, by transfers to the Bengal and Madras Presidencies, been reduced since the beginning of the year (as per margin), we submit that a considerable diminution should at once be made in the number of officers and warrant officers of the Commissariat, with corresponding reductions in other branches of that department, which we consider to be quite compatible with efficiency. It is true that the native troops (Cavalry and Infantry, regulars and irregulars) which, before the mutiny, comprised altogether 39 corps, have been augmented by 9 regiments, namely, up to 48 corps, at which they still remain; but this increase of native troops does not bear on Commissariat expenditure in anything like the same proportion as a European increase; indeed, the Irregular Cavalry involves no extra Commissariat outlay.

European Infantry	5,940
Foot Artillery	385
Engineers	12
Total	6,337

28. It will be seen by the Table given in para. 4, that the annual outlay for ordinary Commissariat duties, when taken in the aggregate on an average of several years (from 1847–48 up to 1855–56), has not exceeded 25 lacs per annum exclusive of the incidental expense of sending troops to the Crimea in 1854-55); and, considering that effective command over the country is now re-established, we are of opinion that,—even with the comparatively large European force, and additional and more efficient means of transport, that must (after the present establishment has been reduced) in future be at all times maintained,—about double that expenditure (25 lacs) incurred for Commissariat establishments and duties in former years, prior to the mutiny, that is, 50 lacs per annum, will, with an improved system of control, be found amply sufficient to provide for all wants after 1st May 1860.

29. We are, however, aware that there are large outstanding balances in arrears that must be met; and unless these can be brought into the accounts of the current year, they must be provided for separately; moreover, in order to afford time for retrenching expenditure and diminishing establishments,—both measures involving great difficulty at short notice,—a larger outlay must, for the present, be sanctioned, and we would therefore recommend that, for the rest of the current year, the Commissariat expenditure be limited to six lacs per mensem, or, in round numbers, to the rate of 72 lacs per annum, the existing establishments and scale of expenditure being at once reduced, so as to meet this limit. Our further inquiries will, we have no doubt, enable us to submit to Government the means of making still greater retrenchments, so as to bring the annual ordinary Commissariat outlay down to 50 lacs per annum, as above proposed, or even less than that amount.

30. When thus urging on the Government of India a limitation of Commissariat expenditure, we must again refer to the fact that, when individual authority was substituted for the collective control of the Military Board, a virtual separation took place of the administrative and financial functions, which were formerly both exercised by that authority; and the check of the Board over the different departments to which the Commissariat furnishes supplies being withdrawn, the Commissary General is at present under the necessity of complying with demands to almost any extent, and has therefore only imperfect control over, and partial responsibility for, the Commissariat outlay; at the same time that he is but imperfectly acquainted with the bearings of such requisitions on the finances, at least as regards the extent of expenditure. It will therefore not suffice simply to limit the total Commissariat outlay to a given sum; but it will be essential, in order to place a definite responsibility on the Commissary General, and free him from inordinate demands, to fix

fix the responsibility of such demands on the heads of the several departments concerned.

31. We would recommend as one method of counteracting these defects, that a budget showing the total prospective expenditure for the following year classified under different heads, and contrasted with the outlay of a series of previous years, should annually be sent in, by the head of each department, for examination and check by Government, with full details as to the necessity of the demands. A budget of this kind, separate for all the different branches of the service, including the charges for *personnel* as well as *matériel*, submitted for previous examination and sanction, would be likely, in a measure at least, to protect the State from an extent of expenditure that must often be loose and uncertain when Government possess no other checks than a mere retrospective examination of outlay incurred on an urgent general request for sanction, and a final audit made long after the expenditure has been incurred; and, at any rate, it would rest with Government to retrench whatever they might consider unnecessary in the several budgets, so as to bring the whole military expenditure within a clear and distinct fixed limit. The Commissary General would, in the same way as other heads of departments, submit his budget of prospective expenditure for the Commissariat proper (such as Commissariat establishments, rationing troops, diet of sick in hospitals, laying in Commissariat stock, supplies of beer, wine, &c.); and Government, having all the various items of these different budgets before them, and the whole compiled into one general budget, would judge of the comparative necessities of the several departments, with reference to the total amount available for military expenditure, and apportion the same between the different branches of the service: restricting the total Commissariat outlay, as also the extent to which Commissariat supplies are to be furnished to each department. By this means a definite responsibility would be placed on the Commissary General for any excess or expenditure incurred, not only as regards the Commissariat proper, but also for supplies made to other departments, and the rates at which purchased; and further, the Auditor of Commissariat Accounts would at once be able to bring to the notice of Government any excess beyond the outlay sanctioned for the several branches. In the event of circumstances occurring in the course of the year admitting of a diminution, or necessitating an increase of the fixed expenditure for any one branch, it will be easy for the head of the department to submit a supplementary budget, showing in detail the means of reduction or the cause of increase.

32. Under the present system, the annual estimate of prospective expenditure of the Bombay Presidency, comprising all military charges, is compiled by the Accountant General without any reference to the heads of offices, or precise departmental knowledge of their probable wants, and therefore it fails in securing to Government that essential check and control over expenditure which is the object of such an estimate; as also in fixing on the proper officers the responsibility of confining their expenditure within any assigned limits. In order to show how necessary this kind of check is, we may refer to the circumstance mentioned in paras. 6 and 7 that, according to the official statement the Auditor of Commissariat Accounts at this Presidency, held on the 1st May 1859, sanctions by Government and the Commissary General to the extent of upwards of six lacs for the previous month, solely on account of the transport and sick carriage of the army of the Bombay Presidency, which is at the rate of about 77 lacs per annum. As far as we can yet learn, the actual outlay, though large, was not on that scale; but we submit to Government that there exists no such real and effective check over expenditure, as the system of departmental budget is well suited to assist in establishing. Under the system of separate audit, as at present carried out, neither the chief of the Commissariat nor of the Ordnance Department have any accurate knowledge of the total annual cost to Government of the branches of service they control; nor have they any opportunity of properly scrutinising the disbursements incurred under their orders; but these budgets, combined with other arrangements which we shall hereafter enter into, would give to all heads of departments such a command over their several establishments as would tend to secure economy.

33. Besides the direct bearing on the finances in the way of reduction of expenditure likely to arise from a strict previous scrutiny by Government of these budgets, we foresee other advantages in the closer attention that officers would be led to give to the interior economy of their departments. For instance, the head of the Ordnance, before authorising the purchase of supplies in the local market—unless on terms advantageous to Government—would ascertain whether the stock resources available in the different arsenals might not suffice for meeting present wants in other localities without further purchase; next, whether the articles proposed to be purchased are the most suitable for the purpose; and thirdly, whether, if such articles be not on hand, or be at the time expensive, some other might not be substituted. In the same way, the Quartermaster General, if demanding very efficient means of transport, will show, in support of the requisition, the great power that a small body of men capable of rapid and immediate movement have over the country, as compared with a large force not so easily moveable; and Government, judging therefrom, will be better able to determine the comparative economy of maintaining a small force equipped for rapid movement, in preference to a large force with less efficient means of transport. The Commissary General, also, in providing for the rationing and dieting in hospital of troops, will, from the inquiries he will have to make as to the numbers to be provided for and where located, be able to afford Government valuable information as to the cheapness or dearness of certain localities, and the quantities of wines and other stores used in hospitals; at the same time affording to the Director General of the Medical Department the means of exercising an efficient check over hospital arrangements in general.

34. The cost of the transport of stores, ordnance, medical, commissariat, barrack, camp equipage, and clothing, from station to station, will be included in the budgets of the respective departments; and hence officers will be led to consider the best times and seasons for transporting stores, and the most suitable and economical kind of carriage. The fullest information on all the points involved in the preparation of budgets of departmental expenditure is easily accessible in the records of the Commissary General, Military Auditor General, Auditor of Commissariat Accounts, and Director General of the Medical Department; and if the valuable detailed information that we know to exist were at once collected and tabulated in a printed form, being regularly and carefully corrected from time to time, there would be no excuse for the submission of widely incorrect or exaggerated estimates, even in time of pressing emergency; and Government, with this full and complete information before them, must be in a much better position to meet expenditure and determine what may be required under any circumstances, than with the present system. Indeed, though already so late in the year, we would recommend that the preparation of budgets be at once enforced on all departments, every facility being afforded to officers by carefully prepared printed forms being supplied, and every allowance made for defects at the outset.

35. In connexion with these departmental budgets, we shall, in future reports, enter more fully into the means of improving the system of accounts in all branches, not only by simplifying the mode in which the transactions of executive officers are recorded, but also by more frequent rendering of accounts, the establishment of a strict and immediate audit, and providing for independent inspection of departmental accounts by trained accountants, so as promptly to give timely warning of erroneous entries and arrears, and secure to Government and heads of departments such full and accurate information as to the progress of expenditure in the several branches of the service, as to enable administrative officers rightly to regulate and control departmental outlay. But, although we thus see many openings for reduction of expenditure by the establishment of a more efficient control, and by means of clear and prompt rendering of accounts and speedy audit, yet, as the military strength is the main source of the outlay, we cannot, until that be fixed, submit such definite and extensive reduction as we hold to be essential for retrieving the Indian finances.

36. In

36. In pursuance of our instructions to trace out the gradual increase in each branch, we have obtained a comparative statement of the whole military force, European and native, borne on the rolls of the Bombay Presidency for a series of years, from which Government will see how large has been the increase of regular troops since 1832, without any corresponding extension to the Bombay territories, only Scinde, Aden, and Sattara having been added; and as regards the latter, the native force at present maintained there, is not larger than under the late Raj. Previous to the Persian war, the Bombay army occupied Rajpootana, *i. e.* the stations of Neemuch and Nusseerabad. During that war these stations were held by Scindia's contingent, by the Bombay lancers, and Bengal artillery; but the Bombay forces now again occupy Rajpootana and Mhow, and have also three regiments of native infantry in Gwalior. Even supposing, however, that the occupation of these territories by the Bombay army is to continue, still we think, that considering the present large increase of European and native troops, and the extensive police levies lately made, there are many openings for reductions.

Military Force of Bombay Presidency.	Europeans.	Natives.	Total.
On 1st May 1832 -	6,748	28,122	34,870
„ 1833 -	6,535	27,227	33,762
„ 1834 -	6,297	26,479	32,776
On 1st April 1835 -	6,046	25,501	31,547
„ 1836 -	5,950	25,322	31,272
„ 1837 -	6,144	25,347	31,491
„ 1838 -	5,959	25,137	31,096
„ 1839 -	7,223	36,559	43,782
„ 1840 -	7,767	45,098	52,865
„ 1841 -	8,994	50,119	59,113
„ 1842 -	10,139	48,655	58,794
„ 1843 -	10,485	49,991	60,476
„ 1844 -	10,273	50,823	61,096
„ 1845 -	10,810	56,675	67,485
„ 1846 -	10,239	56,988	67,227
„ 1847 -	10,329	57,635	67,964
„ 1848 -	10,821	54,333	65,154
„ 1849 -	11,183	53,638	64,821
„ 1850 -	10,630	51,669	62,299
„ 1851 -	10,625	52,181	62,806
„ 1852 -	10,534	52,327	62,861
„ 1853 -	20,145	36,568	46,713
„ 1854 -	9,040	36,345	45,385
„ 1855 -	8,392	35,205	43,597
„ 1856 -	9,609	35,328	44,937
„ 1857 -	10,100	40,446	50,546
„ 1858 -	18,849	41,954	60,803
„ 1859 -	28,387	45,541	73,928
On 1st July 1859 -	23,209	44,431	68,140

(signed) *J. Wray*, Major
Deputy Quartermaster General.

Quartermaster General's Office, Bombay,
9 August 1859.

37. The military forces above enumerated are entirely separate from the provincial, civil, and police corps, which are at present 22 in number, under various designations, with a numerical strength in rank and file of 19,007 on the 1st January 1859, against a strength of 13,979 as it stood in 1857: thus showing an increase of 5,028 during that period, without, as far as we can ascertain from the Civil Auditor, any corresponding reduction being made of any other civil establishments to meet the expense. We find that the Scinde police, though only of a strength as per margin, has reached such a state of efficiency as to protect life and property over a large area of 55,000 square miles; and it is a question whether the Bombay civil police corps might not be brought to render equally efficient service, so as to admit of the regular forces being collected together in masses, and the numbers reduced to about the same proportion to the area as in Scinde, where (as will be seen by the marginal entries) the regular forces have been gradually diminished for several years past until the present year, in which we find an increase occasioned by the necessities of the times. The annexed statement includes the Scinde Horse and Rifles, as also the Belooch battalions; and probably, when the whole are completely organised, it may be found practicable still further to diminish the strength of the troops in that province.

Scinde Police Corps.

1 Captain - - - -	Europeans.
3 Lieutenants - - - -	
3 Adjutants - - - -	
1,218 Mounted police - - -	Natives of all grades.
1,084 Rural police - - -	
486 City police - - -	
13 Office establishment - -	
2,808 Total.	

Troops maintained in Scinde on the 1st April in each Year.	Europeans.	Natives.	Total.
1849 - - -	1,857	11,793	13,650
1853 - - -	2,408	8,798	11,206
1854 - - -	2,708	8,752	11,460
1855 - - -	2,668	7,549	10,217
1856 - - -	2,337	6,699	9,036
1857 - - -	1,087	6,072	7,159
1858 - - -	1,322	4,640	5,962
1859 - - -	2,132	6,776	8,908

Provincial, Civil, and Police Corps or Levies.

Regiments or Corps.	Establishment							
	On the 1st January 1857.				On the 1st January 1859.			
	Officers.		Non-commissioned, Rank and File.	Total of all Ranks.	Officers.		Non-commissioned, Rank and File.	Total of all Ranks.
	Europeans.	Natives.			Europeans.	Natives.		
Tanna Ghaut Police *	2	20	652	674	2	20	979	1,001
Ditto, mounted	-	-	8	8	-	-	8	8
Rutnagherry Rangers	1	13	759	773	1	13	759	773
Kaira, Guzerat Police Corps	1	12	689	702	1	12	839	852
Ditto, mounted	-	1	14	15	-	2	95	97
Guzerat Irregular Horse	4	26	757	787	6	35	1,066	1,107
Guzerat Provincial Battalion	3	16	696	715	3	16	696	715
Surat Police Seebundees	1	11	772	784	1	14	940	955
Ditto, mounted	-	1	50	51	-	1	50	51
Broach Police Corps	1	6	190	197	1	14	441	456
Ditto, mounted	-	1	14	15	-	1	44	45
Ahmedabad Cooly Police Corps	1	23	1,472	1,496	2	23	1,472	1,497
Ditto, mounted	-	2	38	40	-	2	38	40
Belgaum Police	1	14	543	558	2	14	965	981
Ditto, mounted	-	-	-	-	-	1	72	73
Dharwar Police	1	9	624	634	1	9	724	734
Ditto, mounted	-	-	-	-	-	1	49	50
Poona Police Corps	1	18	843	862	1	18	1,018	1,037
Ditto, mounted	-	-	-	-	-	2	98	100
Sholapoor Police Corps	1	10	560	571	1	10	778	789
Ahmednuggur Police Corps	2	21	1,152	1,175	2	21	1,342	1,365
Ditto, mounted	-	-	-	-	-	1	72	73
First Candeish Bheel Corps	3	21	979	1,003	3	21	979	1,003
Ditto, mounted	-	-	-	-	-	1	91	92
Second Candeish Bheel Corps	3	21	979	1,003	3	21	979	1,003
Sattara Local Corps	1	8	595	604	1	8	595	604
Kolapoor Infantry Corps	2	12	578	592	2	12	578	592
Ditto, new levy, paid by British Government	-	-	-	-	1	8	346	355
Aden Troop	1	4	96	101	1	4	96	101
Sawunt Warree Local Corps	3	9	607	619	3	9	607	619
Ditto, new levy, paid by British Government	-	-	-	-	1	3	401	405
Cutch Legion	-	-	-	-	2	6	305	313
Ditto, mounted	-	-	-	-	-	7	180	187
Guzerat Bheel Corps, raised in 1858	-	-	-	-	3	20	911	934
Total	33	279	13,667	13,979	44	350	18,613	19,007
Increase since 1st January 1857					11	71	4,946	5,028

* Exclusive of an establishment of 550 peons.

38. The

38. The following brief statement of the established numerical strength of the army of this Presidency, at three different periods, namely, previous to the mutiny, at the beginning of the present year, and at the present date, will place clearly before Government the variations that have taken place in the number of corps and strength of each arm, both European and native, during that period:—

	On the 1st January 1857.		On the 1st January 1859.		On the 1st August 1859.		Difference between 1st January 1857 and 1st January 1859.				Difference between 1st January 1859 and 1st August 1859.				Difference between 1st January 1857 and 1st August 1859.			
							Increase.		Decrease.		Increase.		Decrease.		Increase.		Decrease.	
	Number of Regiments, Troops, and Companies.	Strength of Non-Commissioned Rank and File.	Number of Regiments, Troops, and Companies.	Strength of Non-Commissioned Rank and File.	Number of Regiments, Troops, and Companies.	Strength of Non-Commissioned Rank and File.	Number of Regiments, Troops, and Companies.	Strength of Non-Commissioned Rank and File.	Number of Regiments, Troops, and Companies.	Strength of Non-Commissioned Rank and File.	Number of Regiments, Troops, and Companies.	Strength of Non-Commissioned Rank and File.	Number of Regiments, Troops, and Companies.	Strength of Non-Commissioned Rank and File.	Number of Regiments, Troops, and Companies.	Strength of Non-Commissioned Rank and File.	Number of Regiments, Troops, and Companies.	Strength of Non-Commissioned Rank and File.
EUROPEANS.																		
H. M.'s British Cavalry	1	704	5	3,525	5	3,525	4	2,821	–	–	–	–	–	–	4	2,821	–	–
„ Infantry	4	4,268	16½	17,820	11	11,880	12½	13,552	–	–	–	–	5½	5,940	7	7,612	–	–
H. M.'s Indian Infantry	3	2,784	3	2,784	3	784	–	–	–	–	–	–	–	–	–	–	–	–
H. M.'s British Horse Artillery	–	–	1	194	1	200	1	194	–	–	–	6	–	–	1	200	–	–
„ Foot Artillery	–	–	8	1,493	6	1,108	8	1,493	–	–	–	–	2	385	6	1,108	–	–
„ Engineers	–	–	2	225	2	213	2	225	–	–	–	–	–	12	2	213	–	–
H. M.'s Indian Horse Artillery	4	449	4	605	4	605	–	156	–	–	–	–	–	–	–	156	–	–
„ Foot Artillery	8	832	12	1,248	12	1,248	4	416	–	–	–	–	–	–	4	416	–	–
H. M.'s Indian Sappers and Miners	–	32	–	32	–	32	–	–	–	–	–	–	–	–	–	–	–	–
TOTAL Europeans	20	9,069	51½	27,926	44	21,595	31½	18,857	–	–	–	6	7½	6,337	24	12,526	–	–
NATIVES.																		
Her Majesty's Indian Forces:																		
Cavalry, Regular	3	1,464	3	1,950	3	1,464	–	486	–	–	–	–	–	486	–	–	–	–
„ Irregular	3	2,806	6	5,258	6	4,958	3	2,452	–	–	–	–	–	300	3	2,152	–	–
Artillery, Foot	12	1,018	12	1,054	12	1,018	–	36	–	–	–	–	–	36	–	–	–	–
„ Gun Lascars	5	548	6	676	6	676	1	128	–	–	–	–	–	–	1	128	–	–
„ Drivers	9	396	13	806	13	806	4	410	–	–	–	–	–	–	4	410	–	–
Sappers and Miners	5	570	5	570	5	570	–	–	–	–	–	–	–	–	–	–	–	–
Infantry, Regular	29	26,680	29	30,266	29	22,330	–	3,586	–	–	–	–	–	7,936	–	–	–	4,350
„ Marine	1	920	1	1,144	1	770	–	224	–	–	–	–	–	374	–	–	–	150
„ Veteran	1	896	1	896	1	896	–	–	–	–	–	–	–	–	–	–	–	–
„ Belooch	2	1,792	2	2,240	3	2,310	–	448	–	–	1	70	–	–	1	518	–	–
„ Extra	–	–	3	2,850	3	2,310	3	2,850	–	–	–	–	–	540	3	2,310	–	–
„ Jacob's Rifles	–	–	2	1,542	2	1,542	2	1,542	–	–	–	–	–	–	2	1,542	–	–
TOTAL Natives	70	37,090	83	49,252	84	39,650	13	12,162	–	–	1	70	–	9,672	14	7,060	–	4,500
TOTAL STRENGTH, Europeans and Natives	90	46,159	134½	77,178	128	61,245	44½	31,019	–	–	1	76	7½	16,009	38	19,586	–	4,500

39. The above shows that the total military force of this Presidency had at the beginning of the present year increased from 46,159 (as on 1st January 1857) up to 77,178, but is now ordered to be reduced to 61,245; and such decrease as has already taken place, being mainly in the European branch (which, after being increased from 9,069 in 1857 up to 27,926 at the beginning of the current year, is now brought down to 21,595, still leaving 12,526 in

excess of the European force as maintained before the mutiny), we may therefore look for a corresponding direct diminution of expenditure, in the Commissariat, Ordnance, Barrack, Medical, and other Departments, as well as in pay and allowances.

40. It will be observed that the native army has, since 1857, increased from 37,090 up to 49,252 at the beginning of this year, and has as yet undergone but little reduction, though orders have been issued for reducing it to 39,650. The permanent maintenance of the nine regiments by which, as shown in the above table, the Bombay army has been augmented since 1857, will, even after the reductions have been fully carried out, still leave an increase of 2,560 men; and, unless it be the intention of Government to add to the Bombay Presidency, the Commission are not aware of any pressing necessity that exists for upholding this increase. The breaking up of the extra regiments (already resolved on in the Madras Presidency) would give immediate relief to the treasury by the direct saving of pay and allowances and corresponding outlay in the commissariat, ordnance, and medical branches; but this being a measure dependent as much on political as financial considerations, the Commission refrain from making any definite proposition on the subject, deeming it sufficient to bring it thus prominently to the notice of Government.

41. It will be obvious to the Government of India that the large armed force maintained at this Presidency during the past two years (amounting to 100,000 men, including police levies), is the main source of the increased expenditure which this Commission is appointed to investigate; and until Government has determined on the total military strength to be maintained, as also that of the several arms and the composition of the force, the more important reductions which may be effected by an efficient and economical organisation, both of troops and establishments, must still remain unsettled. In the opinion of his Excellency the Commander in Chief, as laid before the Government of Bombay, "the prompt mobility of field detachments from certain military centres throughout the country should be the primary object; one that has become of paramount importance in a military, political, or financial point of view; in short, mobility confers power, a power that will make one regiment do the work of two if made proper use of." And if the large establishment of cattle proposed, as before shown, by his Excellency the Commander in Chief, in order to attain this object of prompt mobility be adopted, Government, acting on this principle, will be enabled considerably to reduce the existing military force; the saving by which would far more than counterbalance the increased outlay for more efficient means of transport.

42. The reductions of expenditure in the Bombay Presidency for the current year, as already ordered by Government, and recommended by the Commission as compatible with the maintenance of complete efficiency, may be thus summed up. It must, however, be borne in mind that a large portion of the saving shown in the returns of the Military Auditor General arise from the transfer of regiments to the other Presidencies, which, though causing a reduction in the Bombay charges, may have increased the expenditure of Bengal and Madras, unless a corresponding decrease has been effected in the armies of those Presidencies.

	Lacs Per Annum.
Reduction already made (as per statements of Military Auditor General) by transfer of European troops to Bengal and Madras, and embarkations for Europe; also by prospective reduction of strength of native army, being at the rate of - - - - -	59
Commissariat reductions already made, as stated by the Commissary General, at the rate of - - - - - - - - -	23 ½
Restriction of total Commissariat outlay to six lacs per mensem from the present date up to the 1st May 1860, being a diminution of - - - - - - - - - -	27 ½
Temporary discontinuation of supplies of Ordnance Europe stores -	8
Stoppage of further purchases for remounts - - - - -	12
Reduction by dispensing with extra regiments and police levies -	9
Being an aggregate diminution in the Military Expenditure of - - - - - - - *Lacs*	139

43. We

43. We think that a direct diminution in the Commissariat outlay, as compared with the expenditure of the past year (1857–58), of four lacs a month, say 50 lacs per annum, may be effected for the next two years, in addition to the indirect saving in all departments by the reduction of European and native troops already ordered; but four months of the current year having already elapsed, and some time being required for fully carrying out in all departments the reductions ordered by Government and recommended in this report, a total saving of 139 lacs in the military expenditure during the current year cannot be calculated on. Still we consider that, as compared with the outlay of the past year (1858–59), a reduction of 100 lacs may be looked for in diminution of the Bombay estimate for 1859–60; and in 1860–61 the full saving of 139 lacs may be anticipated, provided earnest efforts be made to enforce strict economy, and if all military forces and military establishments not absolutely and urgently necessary be dispensed with.

44. We trust that the course we have adopted in making this early report will meet with the approbation of the Government of India, and we shall continue, as we proceed, to submit similar partial reports as we may find advisable.

We have, &c.

(signed) *G. I. Jameson*, Colonel,
H. P. Burn, Colonel,
G. Balfour, Colonel,
} Military Finance Commissioners.

REPORT, No. 5.

From Colonel *Jameson*, Colonel *Burn*, Colonel *Balfour*, C. B., Military Finance Commissioners, to the Secretary to the Government of India, Military Department, Calcutta.

Sir, Calcutta, 30 April 1860.

THE President of the Military Finance Commission, reported to you in his letter from Bombay of the 12th October last, that having so far carried out our inquiries at that Presidency, we were about to proceed to Madras; and having arrived there on the 10th November, we were daily engaged, until our departure for Calcutta on the 26th January, in the duties entrusted to us. But owing to the more searching nature of our inquiries into the military expenditure of the Madras Presidency, and the difficulty we found in obtaining reliable information, we have been unable earlier to report the result of our investigations, which we now beg to submit for the information of his Excellency the Governor General in Council; confining ourselves, mainly, in the first instance, to the same class of subjects we reported on in respect to the Bombay Presidency, and reserving for our final report those questions on which we have not fully satisfied ourselves, as also those requiring less immediate notice: a course which will, we trust, be found convenient.

2. Owing to the want of the necessary information at the time, our report from Bombay did not contain a contrasted statement, showing in combination, the total military force and expenditure of that Presidency, for a series of years; and as a comparison of this nature might have proved useful to Government, by affording easy means of reference to data not always procurable without considerable trouble, we have endeavoured to supply the omission in respect to Madras, by furnishing a table as below, exhibiting the variations that have taken place in the total strength of the military forces, and military expenditure of the Madras Presidency, during the past 30 years: namely, from 1830–31, up to the latest date. It is compiled by us from the annual financial statements prepared in the office of the Military Auditor General, which being drawn out on a uniform plan for the series of years, may be accepted as affording the most reliable information that is procurable, under the present defective system of accounts; and although the annual charges therein given, may be found to differ in some degree, from those entered in the annual statements laid before Parliament, by reason of these latter being compiled from another set of returns, prepared in the offices of the several Accountants General, still, if the aggregate amount for the whole series of years, as exhibited in the two sets of statements, be compared, we think they will be found to agree very nearly.

TOTAL Military Force and Expenditure of the Madras Presidency.

Year ending 30th April	Commissioned, Warrant, Non-Commissioned Officers, and Rank and File.		Native Public Followers of all Descriptions.	Total Europeans and Natives.	Total Annual Charges.
	European.	Native.			
					Rupees.
1830-31 - - -	14,487	78,498	13,602	106,587	2,71,57,944
1831-32 - - -	13,246	67,861	18,681	99,788	2,61,58,131
1832-33 - - -	12,312	66,881	18,699	97,892	2,62,45,505
1833-34 - - -	11,198	65,828	17,240	94,266	2,61,21,341
1834-35 - - -	11,729	64,938	17,835	94,502	2,50,28,627
1835-36 - - -	13,032	67,699	13,860	94,591	2,33,80,774

Year ending 30th April	Commissioned, Warrant, Non-Commissioned Officers, and Rank and File.		Native Public Followers of all Descriptions.	Total Europeans and Natives.	Total Annual Charges.
	European.	Native.			
					Rupees.
1836-37 - - -	12,681	47,751	15,522	75,954	2,45,83,235
1837-38 - - -	12,389	46,883	15,612	74,884	2,58,26,515
1838-39 - - -	11,919	52,332	20,312	84,563	2,68,58,812
1839-40 - - -	13,382	59,223	21,075	93,680	2,98,26,356
1840-41 - - -	12,995	61,351	21,226	95,572	2,94,00,424
1841-42 - - -	13,119	61,965	20,401	95,485	2,93,87,838
1842-43 - - -	15,124	63,880	19,993	98,997	2,92,31,825
1843-44 - - -	14,996	62,651	20,324	97,971	2,93,74,621
1844-45 - - -	15,290	62,061	20,001	97,352	3,02,94,914
1845-46 - - -	13,713	62,734	19,735	96,182	2,99,88,251
1846-47 - - -	13,194	58,431	20,457	92,082	2,99,40,555
1847-48 - - -	13,162	54,187	20,455	87,804	2,92,05,500
1848-49 - - -	12,993	54,214	19,956	87,163	2,79,90,496
1849-50 - - -	12,710	53,908	19,958	86,576	2,70,51,911
1850-51 - - -	12,834	59,527	14,061	86,422	2,82,56,744
1851-52 - - -	12,687	59,782	14,239	86,708	2,88,38,093
1852-53 - - -	12,447	53,574	20,488	86,509	2,90,01,278
1853-54 - - -	12,684	53,069	20,785	86,538	3,14,51,771
1854-55 - - -	12,150	52,454	19,697	84,301	2,99,66,090
1855-56 - - -	11,763	58,593	13,766	84,122	3,11,21,231
1856-57 - - -	12,534	58,302	14,156	84,992	3,01,70,319
1857-58 - - -	18,965	68,173	15,551	102,689	3,57,90,382
1858-59 - - -	17,278	74,364	- - -	Estimated -	4,62,80,809
1859-60 - - -	18,356	74,295	- - -	- - -	4,30,02,400

3. It will be observed that from 1830-31, the Madras military expenditure gradually diminished, until 1835-36, in which year, in common with that of the two other Presidencies, it reached the lowest amount to which it has been brought during the last 40 or 50 years; the whole military expenditure of India being between four and five crores less than in 1857, before the mutiny: and this diminution was the result of the state of almost complete repose which India enjoyed, from the close of the first Burmese war, up to the commencement of operations against Affghanistan, which admitted of rigid economy being enforced throughout India. During the whole period comprised in the table, the military operations within the Madras Presidency, namely, those in Coorg, the suppression of the disturbances in Canara, the Hills of Kimedy, and Goomsoor, and the movement of forces against Kurnool, were either on so limited a scale or of so short duration, as to occasion very little increase of military expenditure; but owing to the occupation by the Madras forces of the Tenasserim Coast, (ceded by the Burmese at the close of the war), as also of the settlements in the Straits of Malacca at about the same date, the Madras military expenditure could not be reduced as low as would otherwise have

been practicable. Neither do the augmentations that have taken place since 1835-36, appear to be traceable to the requirements of the Madras Presidency; for instance, between 1838 and 1846, when the increase of force and outlay first became remarkable, the operations in Affghanistan, in Scinde, and subsequently on the Sutledge led to an increase in the Madras troops, for the purpose of enabling them, during the employment of the Bengal and Bombay forces in the field, to occupy different garrisons and cantonments within the limits of those two Presidencies; a portion of the Madras army being also employed in the first war with China. Between 1846 and 1849, when comparative tranquillity prevailed, the Madras military expenditure somewhat decreased, but was again raised on occasion of the Punjab campaign rendering it necessary for the Madras forces to hold Bengal and Bombay garrisons; and the interval elapsing between that period and the employment of the Madras forces in the second Burmese war, was not sufficiently long, to admit of any material diminution of military expenditure being carried out. In consequence of that war, and the permanent occupation of the province of Pegu by the Madras army, the military charges remained very high; and since the breaking out of the mutiny, in May 1857, they have, like those of the Bengal and Bombay Presidencies, increased to an amount far exceeding the expenditure of any previous period.

4. It appears to us therefore, that in reviewing the increased military charges of the Madras and Bombay Presidencies, due consideration should be given to the connexion between such augmentations, and the political events simultaneously occurring in other parts of the empire; the reaction of which, direct or indirect, has been felt by these Presidencies, though internally in a state of tranquillity. Indeed, the further we advance in our inquiries, the more clear it becomes to us, that many of the local charges borne by the several Governments, owe their origin to the general requirements of the empire, rather than to the necessities of that particular locality, and should be viewed accordingly; and the same idea was expressed, in respect to the military charges of India, by the Select Committee of the House of Commons on the Affairs of the East India Company, so far back as 1813. "The Army in India, though divided under the administration of the three Presidencies respectively, is in the aggregate, to be considered as engaged for the protection of the Empire at large." The indivisibility of the interests of the different parts of the Indian Empire, was similarly very forcibly dwelt on by Lord Ellenborough, when Governor General, as follows: "It must never be forgotten that British India, though for the sake of convenience subdivided into Presidencies under separate locally controlling Governments, is in reality one sole great power, in dependence on Great Britain, having undivided interests, a single exchequer, and controlled in all essential and general principles, by one Government, the Governor General in Council. It must consequently be utterly unimportant, by what particular section of the country any particular charges, incurred on account of its general policy, is borne. The entire resources of India are applicable to one purpose only, the discharge of its own engagements, and those connected with its management in England, and to whatever section of British India funds are wanting, funds are supplied as a matter of course, without any reference to the particular source from which they may be derived. It can be of no use, and of no consequence, that any particular Presidency shall make its own particular charges look light on paper, and on paper only, by throwing off the cost of particular establishments as a matter of mere form; to the General Government of India the real cost in either case is precisely the same; while, on the other hand, positive inconvenience attends the system hitherto prevailing, of throwing on the hands of controlling authorities who have not actually incurred the expenditure, the supervision of charges, of which locally and practically they know nothing."

Resolution of G. G. in Council, Finl. Department, 22 Nov. 1843.

5. Closely connected, however, as the military strength maintained by each of the local governments must be, with the state of the other Presidencies and the requirements of the Government of India for the general service of the Empire, both as regards internal and external operations, and much as the outlay for the military service in each locality must be affected by these contingencies, it is still not only the additional strength of the forces that must be taken

taken into consideration, in analysing the military expenditure; for the above table shows clearly, that increase of outlay does not necessarily depend on augmentations of the forces; indeed, it will be observed, that in 1830–31, when the number of troops, European and native, was considerably larger than in 1855–56, the military charges were nevertheless considerably smaller. It is therefore necessary to a full and proper understanding of all the causes which have led to variations in military expenditure, that we should show not only the numbers, but also the distribution of the forces at different periods, the several localities held by them, and the frequency or otherwise of their movements, involving, as all changes of station necessarily do, heavy charges to Government on account of batta to troops, hutting money for sepoys, compensation for abandoned huts, and on some occasions, hire of transport cattle; and although it is self-evident that an increase in the number of troops maintained, must give rise to a corresponding augmentation of outlay in pay and allowances alone, yet it is a mistake to look on this as the only, or even the chief source of increased expenditure, since we must also take into consideration, the additional departmental charges necessarily entailed by such augmentation of forces. Differences in the location of even the same number of troops, similarly affect the total outlay, both as regards pay and allowances, and attendant departmental expenses; for at some stations, such as Bellary, Hyderabad, and Nagpore, a higher rate of pay than at the Presidency, and within 200 miles therefrom, is given to the European troops, and at other stations, as in Pegu, both to European and natives; and as regards increased departmental expenditure consequent on differences of location, we may mention that at Rangoon, the ration of the European soldier costs nearly three times the regulation cost, *Rs.* 6. 5. 4. per mensem.

6. At a few stations within the Madras Presidency this rate is but little exceeded, but still, even within the limits of Madras proper, at short distances from the Presidency, the cost of the European soldier's ration varies greatly; rising (as will be seen by the marginal abstract return) to more than double the calculated cost. These variations, amounting, if taken at the average, to about 60 rupees per head annually, and raising the cost of rations for Europeans to about 136 rupees per annum, instead of the calculated cost (about 76 rupees), are alone sufficient to account for a considerable increase of expenditure, especially since the recent augmentation of European troops; and the like remarks apply, more or less to the dieting of sick soldiers, the keep of cattle, and other items, which may all be classed under the head of additional departmental expenses. Moreover, the cost of rations for the Madras native soldier serving to the eastward beyond seas, may be considered fully equal to that sanctioned for the Bengal sepoy when on foreign service, namely about 3½ rupees per mensem; whereas, at other stations within Madras Proper, Government incurs no charge of any kind for rations to the Madras sepoys, excepting when rice rises to such a high price, as to render it necessary to give a trifling amount of compensation.

Monthly Cost of Rations for European Soldiers.

Station.	1857.			1859.		
	Rs.	*a.*	*p.*	*Rs.*	*a.*	*p.*
Fort St. George -	9	7	7	8	10	8
Bellary - -	6	6	9	8	15	0
Trichinopoly -	8	6	2	9	15	10
Vellore - -	10	3	0	10	9	5
Jackatalla - -	9	2	1	10	14	5
Vizagapatam -	8	9	6	11	6	6
Arcot - -	10	11	3	11	14	4
Ramandroog -	8	6	5	14	15	3

7. Differences in the distribution of the forces, might in some cases, alone suffice to account for increased charges, without any augmentation in the number of troops; and this will become apparent, by examining the following distribution return of the Madras forces, furnished to us by the Quartermaster General, in connexion with the statement (at para. 2) of military forces and expenditure, for the same series of years.

DISTRIBUTION STATEMENT of the Army within and beyond Frontier on 1st January in each Year, not including Non-Commissioned Officers, Drummers, and Fifers, previous to 1858.

DIVISIONS AND FORCES.	1832.		1833.		1834.		1835.		1836.		1837.		1838.		1839.	
	European.	Native.	European.	Native.	European.	Native.	European.	Native.	European.	Native.	European.	Native.	European.	Native.	European.	Native.
Centre Division	2,005	8,401	1,525	8,228	936	6,883	2,031	8,673	2,005	7,684	1,745	6,929	1,682	7,155	933	8,356
Northern do.	753	4,819	1,457	5,393	670	6,768	288	6,783	199	7,474	191	9,917	176	7,971	142	5,818
Southern do.	76	5,848	778	4,498	734	5,829	802	6,203	835	5,830	886	5,425	867	5,227	775	2,989
Mysore	1,254	5,299	1,243	5,023	1,319	6,403	1,410	6,582	1,418	6,242	1,499	3,952	1,459	5,499	1,480	4,903
Malabar	1,493	3,634	702	3,656	699	2,327	644	2,158	689	2,111	681	2,791	629	2,797	678	3,132
Ceded Districts	808	1,793	775	3,147	779	2,494	870	2,065	885	3,167	950	1,816	928	2,203	339	2,290
Hyderabad Force	1,021	6,968	643	5,847	779	5,841	833	4,430	864	4,458	1,089	5,110	983	5,784	829	5,052
TOTAL	7,410	36,762	7,123	35,792	5,916	36,545	6,878	36,894	6,895	36,966	7,041	35,940	6,724	36,636	5,176	32,040
Nagpore Force	804	3,199	798	3,198	1,059	3,208	945	3,631	1,186	3,236	1,035	3,882	1,019	3,187	985	3,336
Bombay	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	975	5,644
Bengal	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	1,397
Tenasserim	852	778	812	718	779	696	134	689	777	706	778	722	756	699	1,289	1,356
Straits	69	2,266	67	2,812	49	2,835	- -	1,567	46	1,484	48	1,447	47	1,451	48	1,536
TOTAL	1,725	6,243	1,677	6,728	1,887	6,739	1,079	5,887	2,009	5,426	1,861	6,051	1,822	5,337	3,297	13,269
TOTAL Rank and File	9,135	43,005	8,800	42,520	7,803	43,284	7,957	42,781	8,904	42,392	8,902	41,991	8,546	41,973	8,473	45,309
TOTAL R. and F. and N. Cd.	10,104	46,680	9,839	46,195	8,772	46,959	8,856	46,456	9,873	46,067	9,871	45,666	9,515	45,648	9,442	49,050

	1840.		1841.		1842.		1843.		1844.		1845.		1846.		1847.	
Centre Division	1,591	7,938	856	7,007	976	7,037	2,847	9,009	2,247	7,006	2,100	7,893	2,070	7,927	2,307	6,891
Northern do.	181	5,421	205	7,332	187	5,692	46	5,783	52	4,616	59	5,637	84	5,710	69	5,692
Southern do.	805	4,425	374	4,092	575	5,533	419	5,616	1,009	5,606	1,130	5,150	856	4,606	821	4,684
Mysore	923	4,833	1,523	4,259	1,924	4,215	1,662	5,631	1,797	5,728	1,734	4,654	1,591	4,692	1,265	4,861
Malabar	443	3,513	642	4,797	685	2,995	589	2,985	957	2,011	974	2,155	1,077	2,919	1,022	3,045
Ceded Districts	89	4,817	586	3,227	613	2,690	1,031	3,993	1,014	3,312	1,048	4,655	67	3,736	391	4,044
Hyderabad Force	796	4,942	936	5,486	1,217	8,173	1,093	5,493	1,126	7,545	1,204	6,604	1,214	6,491	845	6,418
TOTAL	4,828	35,889	5,122	36,200	6,177	36,335	7,687	38,510	8,202	35,824	8,249	36,748	6,959	36,081	6,720	35,635
Nagpore Force	1,538	2,097	1,057	2,333	292	2,364	579	3,375	1,173	4,778	1,302	4,132	1,295	4,220	1,254	4,178
Saugor	- -	- -	- -	- -	- -	- -	50	2,188	—	—	—	—	—	—	—	—
Bombay	900	6,552	1,029	7,112	1,515	6,967	1,013	5,227	165	6,244	228	8,389	136	9,626	145	7,226
Bengal	- -	3,350	- -	3,635	938	2,831	- -	97	71	3,893	- -	988	- -	964	496	5,094
Tenasserim	1,355	1,435	909	2,465	1,030	3,907	1,144	1,783	1,076	1,880	1,038	1,917	573	1,763	73	874
Straits	47	1,690	42	1,756	46	1,797	47	1,020	41	2,120	46	1,056	42	995	36	1,015
China	- -	- -	188	1,179	176	1,123	366	5,195	87	1,723	62	1,544	56	1,146	- -	962
Aden	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	89	1,122	610	1,278	99	1,223
TOTAL	3,840	15,124	3,225	18,480	3,997	18,989	3,199	18,885	2,613	20,638	2,765	19,148	2,712	19,992	2,083	20,572
TOTAL Rank and File	8,668	51,013	8,347	54,680	10,174	55,324	10,886	57,395	10,815	56,462	11,014	55,896	9,671	56,073	8,803	56,207
TOTAL R. and F. and N. Cd.	9,637	55,410	9,246	59,094	11,129	59,728	11,801	61,809	11,730	60,876	11,929	60,110	10,588	60,496	9,720	60,626

DISTRIBUTION STATEMENT *of the Army within and beyond Frontier on 1st January in each Year, not including Non-Commissioned Officers, Drummers, and Fifers, previous to 1858—continued.*

DIVISIONS AND FORCES.	1848.		1849.		1850.		1851.		1852.		1853.		1854.		1855.	
	European.	Native.	European.	Native.	European.	Native.	European.	Native.	European.	Native.	European.	Native.	European.	Native.	European.	Native.
Centre Division	2,460	7,426	1,843	5,716	1,761	5,290	1,795	5,373	2,120	7,020	1,316	5,602	2,295	5,221	1,400	6,135
Northern „	54	7,030	49	5,325	47	5,518	51	5,514	58	6,143	56	5,418	49	4,989	54	5,222
Southern „	1,051	4,243	1,106	4,165	1,146	4,063	983	3,995	963	4,075	949	4,089	950	4,071	832	4,009
Mysore	2,008	5,658	1,900	5,510	1,501	4,339	1,699	4,016	1,721	4,267	1,129	3,633	1,027	3,770	1,062	3,273
Malabar	1,140	2,332	1,087	2,320	1,054	2,624	998	2,726	938	2,525	947	2,527	906	2,721	843	2,563
Ceded Districts	1,046	3,485	1,099	3,358	1,044	2,619	1,009	2,598	1,020	2,553	79	2,889	300	3,351	905	2,577
Hyderabad Force	1,369	6,280	1,294	6,158	1,084	6,131	1,189	6,390	1,173	5,354	1,242	6,002	1,200	6,729	1,029	5,439
TOTAL	9,128	36,454	8,378	32,552	7,637	30,584	7,724	30,612	7,993	31,937	5,718	30,160	6,727	30,852	6,125	29,218
Nagpore Force	223	3,514	257	3,442	277	3,384	276	3,757	274	3,354	267	3,256	275	2,639	282	3,352
Saugor	- -	- -	- -	- -	163	5,449	177	6,132	177	5,328	174	5,633	199	5,255	200	4,195
Bombay	- -	754	- -	744	- -	1,488	- -	1,860	- -	2,594	- -	158	- -	323	- -	314
Bengal	57	2,442	75	6,478	- -	1,484	- -	742	—	—	—	—	—	—	—	—
Tenasserim	68	981	65	1,682	77	1,640	74	1,488	84	1,497	—	—	—	—	—	—
Pegu and Tenasserim	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	2,202	5,305	1,783	5,219	1,859	6,396
Straits	31	1,004	40	1,224	43	1,269	36	1,235	44	1,154	59	1,257	48	1,229	57	1,589
Aden	93	1,229	117	1,202	116	2,020	118	1,136	114	1,095	101	960	117	945	104	900
TOTAL	472	11,924	554	14,772	676	16,734	681	16,350	693	15,022	2,803	16,569	2,422	15,610	2,502	16,746
TOTAL Rank and File	9,600	48,378	8,932	47,324	8,313	47,318	8,405	46,962	8,686	46,959	8,521	46,729	9,149	46,462	8,627	45,964
TOTAL R. and F. and N. Cd.	10,446	52,787	9,709	51,763	9,090	51,737	9,182	51,378	9,463	50,830	9,298	51,149	10,186	50,881	9,464	50,743

*	1856.		1857.		1858.		1859.		1st Dec. 1859.		1st Jan. 1860.		1st Feb. 1860.		* Proposed distribution.	
Centre Division	1,393	6,294	1,296	6,345	1,775	8,001	2,299	9,550	2,107	8,847	3,648	10,919	3,403	9,723	1,387	4,882
Northern do.	130	5,017	157	6,425	426	4,931	280	10,737	322	8,139	359	10,436	352	8,419	435	6,269
Southern do.	615	3,999	514	4,950	537	4,357	722	4,937	1,722	4,881	1,599	6,128	1,607	6,600	1,955	4,645
Mysore	1,295	3,892	1,768	2,694	1,826	2,639	1,746	2,988	1,279	4,199	1,304	4,661	1,554	5,285	1,523	5,437
Malabar	492	2,544	543	3,298	728	2,597	1,175	4,005	1,249	4,314	1,213	4,290	1,150	4,049	1,091	3,513
Ceded Districts	77	2,577	72	3,683	999	2,050	1,791	6,213	1,060	4,587	1,041	4,660	1,087	4,449	1,360	3,693
Hyderabad Force	1,147	5,982	923	5,730	1,745	4,057	2,171	5,144	3,159	5,999	3,605	5,887	3,574	5,450	4,670	5,009
TOTAL	5,149	30,305	5,273	33,125	8,036	28,632	10,284	43,574	10,898	40,966	12,769	46,981	12,727	43,975	12,421	33,448
Nagpore Force	206	2,609	356	1,557	234	3,390	1,016	4,006	1,169	5,818	1,078	5,006	1,092	4,517	1,393	4,106
Saugor	202	5,110	170	2,746	2,707	2,508	2,736	3,092	1,825	7,151	—	—	—	—	—	—
Bombay	- -	311	- -	310	4	402	- -	243	186	- -	184	—	—	—	—	—
Bengal	- -	- -	- -	- -	844	4,744	916	3,939	—	—	—	—	—	—	—	—
Pegu and Tenasserim	1,801	5,761	1,881	6,508	1,283	9,914	2,107	10,501	2,493	12,494	2,440	13,546	2,398	12,844	2,777	12,109
Straits	34	1,633	29	1,553	82	2,793	57	2,079	55	1,808	58	1,802	84	2,067	89	2,316
China	- -	- -	- -	- -	- -	455	- -	218	- -	- -	- -	- -	- -	- -	368	1,501
TOTAL	2,243	15,424	2,436	12,674	5,154	24,206	6,832	24,078	5,728	27,271	3,760	20,354	3,574	19,429	4,627	20,032
TOTAL Rank and File	7,392	45,729	7,709	45,799	13,190	52,838	17,116	67,652	16,626	68,237	16,529	67,335	16,301	63,403	17,048	53,480
TOTAL R. and F. including N. Cd.	8,099	50,163	8,486	50,233	13,190	52,838	17,116	67,652	16,626	68,237	16,529	67,335	16,301	63,403	17,048	53,480

* Proposed by Quarter Master General when the reductions of the Forces have been made.

Commissariat Department.

8. In the Madras Presidency, as in Bombay, the Commissariat department, as being that in which the largest increase of outlay has taken place, and where Government are the most dependent on their agency for the control of expenditure, has occupied much of our time. Owing to the defective and complex mode in which the transactions are recorded, we have had great difficulty in tracing out the increase of expenditure, under the various heads used for classifying the charges, and in following out the accounts; but the following Statement, showing the Balances, Receipts, and Disbursements of Cash, in the Commissariat, for three official years, viz. from 1856-57 to 1858-59, furnished to us at our request by the Auditor of Commissariat Accounts, will give a general and comprehensive view of the Cash transactions of the department:—

	1856-57.			1857-58.			1858-59.		
	Rs.	*a.*	*p.*	*Rs.*	*a.*	*p.*	*Rs.*	*a.*	*p.*
Balance on 1st May - In Cash	10,221	–	4	27,597	10	–	14,558	10	8
Balance on 1st May - Outstanding	21,43,924	15	7	21,87,273	15	2	49,10,772	15	–
TOTAL - - - *Rs.*	21,54,145	15	11	22,14,871	9	2	49,25,331	9	8
Amount received through Accountant General.	51,33,407	13	7	104,87,914	6	7	123,25,098	1	2
Amount realised by Sale of Stock articles	1,13,499	14	3	6,95,483	8	1	6,79,345	5	10
Amount of Fines, &c. recovered from all sources.	13,156	4	2	45,971	13	11	50,541	15	11
Amount of Abkarry Bazaar Collections	2,92,750	7	10	2,70,701	12	2	2,26,405	12	1
Deposits amount retrenched - -	2,36,746	–	11	877,764	12	–	7,24,815	15	6
Receipts Total - - -	57,89,560	8	9	123,77,836	4	9	120,06,207	2	6
TOTAL of Balance and Receipts - *Rs.*	79,43,706	8	8	145,92,707	13	11	169,31,538	12	2
Amount of Disbursements - -	53,56,579	5	4	89,65,273	15	–	130,55,239	5	11
Amount of Pensions, &c. disbursed -	1,65,116	5	7	47,098	–	3	23,143	12	10
Deposits amount admitted on re-audit -	2,07,139	4	7	6,55,004	5	–	6,91,390	9	5
Disbursements, Total - - *Rs.*	57,28,834	15	6	96,67,376	4	3	137,69,773	12	2
Balance on 30th April - In Cash -	27,597	10	–	14,558	10	8	1,31,605	–	–
Balance on 30th April - Outstanding	21,87,273	15	2	49,10,772	15	–	30,30,160	–	–
TOTAL - - - *Rs.*	22,14,871	9	2	49,25,331	9	8	31,61,765	–	–

9. On reviewing the annual Commissariat outlay of the Madras Presidency for the last 15 years, as shown in the following Table, compiled from the Returns of the Accountant General's Office (the charges on account of Madras, Proper, being distinguished from those of the Eastern Settlements and Pegu, in order more distinctly to mark where the increase has taken place), we find great variations, not only since the mutiny, but during some years previous; depending probably on the state of the country, and the number of European troops maintained:—

COMMISSARIAT OUTLAY in undermentioned Years.

YEARS.	Madras.	Eastern Settlements and Pegu.	TOTAL.	Deduct Recoveries.	Actual Charges.	REMARKS.
	Rs.	*Rs.*	*Rs.*	*Rs.*	*Rs.*	
1845-46 -	43,27,496	2,89,080	46,16,576	16,36,605	29,79,971	Increased outlay in Eastern Settlements, in 1858-59, beyond 1855-56: *Rs.* 13,34,977.
1846-47 -	33,48,450	1,60,495	35,08,945	11,59,250	23,49,695	
1847-48 -	33,10,820	1,50,860	34,61,680	6,93,901	27,67,779	
1848-49 -	28,56,379	1,09,905	29,66,284	9,76,442	19,89,842	
1849-50 -	24,16,786	1,90,835	26,07,621	7,48,552	18,59,069	
1850-51 -	26,74,738	1,48,854	28,23,592	4,51,278	23,72,314	
1851-52 -	29,21,234	1,39,118	30,60,352	7,34,288	23,26,064	
1852-53 -	29,00,337	4,74,318	33,74,655	6,72,863	27,01,792	
1853-54 -	29,80,444	5,24,702	35,05,146	12,62,343	22,42,803	
1854-55 -	33,68,682	3,78,137	37,46,819	11,04,130	26,42,689	
1855-56 -	39,05,625	26,90,086	65,95,711	11,23,520	54,72,191	
1856-57 -	38,59,737	15,03,566	53,63,303	13,35,851	40,27,452	
1857-58 -	64,92,727	25,56,669	90,49,396	38,23,706	52,25,690	
1858-59 -	90,09,022	40,25,063	130,34,085	44,71,748	85,62,337	

Difference of outlay between 1855-56 and 1858-59, *Rs.* 64,38,374.

10. A considerable increase of Commissariat expenditure was no doubt to be looked for subsequent to May 1857, owing to the employment of a portion of the Madras Army on field service beyond the frontier during the mutiny, the more extended occupation of Pegu, and the augmentation of the European troops in that Presidency; but when we find that the total Commissariat outlay during the past year (1858-59) amounted to no less than 1,30,34,085 rupees, whilst in 1855-56 it was only 65,95,711 rupees, being an increase of 64,38,374 rupees in the latter year over the former, it appears to us that so extensive an augmentation requires special inquiry. The detailed investigation and comparison into which we are about to enter, in regard to the several items of charge, will, we think, be found useful in enabling Government to check the expenditure in future; but we must premise, that the charges entered in the books of the several departments for stores supplied by the Commissariat, may not be found to agree entirely with the entries in the Commissariat books relating to the same departments, because the bills may only partially have been sent in. And it must also be mentioned, that none of the comparisons drawn between the charges for different items in the several years are to be depended on as entirely accurate, because the item of "Arrears of Commissariat Charges" has, in Madras Proper, alone, increased from 68,320 rupees in 1857 to 3,07,958 rupees in 1859; and as this charge embraces every head of account, being a collection of payments on account of former years, it not only defies contrast in itself, but partially vitiates the contrasts of expenditure shown for the other separate heads.

Commissariat Stock.

11. The accounts of stock, both as respects quantities and values, are compiled yearly by the Auditor of Commissariat Accounts, and rendered to the Accountant General. We missed the opportunity of personally inspecting these books, as, by some mistake they were not sent to us, though called for from both these offices; but we learned, in the course of our inquiries, that although kept distinct from the Cash accounts, they are made no use of in framing the account of the annual charges of the department, so as to show in the statement of actual receipts and disbursements compiled by the Accountant General, the combined transactions of both cash and stock, during the year. It is true that stock of every description is charged for in the accounts, on receipt into store, but no credit is taken for issues for current use, except by exhibiting them in the store account as issues from stock; whereas, in order to show the actual expenditure of any one year, the difference in the value of the stock at the beginning and close of the year should be added to, or deducted from, the total Commissariat charges.

12. With a view to exhibit clearly for a series of 25 years the total operations of the Commissariat Department, we have compiled, from returns furnished to us, the following Tabular Statement of the annual disbursements on account of the various articles of stock, which, though perhaps not quite accurate, will, we think, give a tolerably correct view of the progressive increase during the past few years:—

DISBURSEMENTS ON ACCOUNT OF COMMISSARIAT STOCK.

Year.	DEPARTMENTS.					Beer from England.	DEPARTMENTS.				Personal Appointments.	Distilled Alcohol.	DEPARTMENTS.		Breeding Establishment of Horses.	TOTAL.
	Cavalry.	Grain and Provision.	Victualling.	Hospital.	Arrack.		Barrack.	Timber.	Military Store.	Tent-cloth, &c.			Public Cattle.	Remount.		
	Rs.	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*
1833–34	- - -	79,399	- - -	- - -	2,15,646	- - -	93,077	4,855	- - -	- - -	6,786	- -	- - -	5,94,839	- - -	9,94,602
1834–35	- - -	24,771	- - -	- - -	1,42,581	- - -	1,02,292	4,338	- - -	- - -	3,054	- -	- - -	5,05,877	- - -	7,82,913
1835–36	- - -	34,930	8,682	- - -	95,132	- - -	84,419	5,665	- - -	- - -	3,408	- -	- - -	3,62,050	- - -	5,94,286
1836–37	1,92,481	45,826	- - -	37,638	1,18,552	- - -	8,929	9,888	9,930	34,483	4,804	- -	- - -	2,98,434	- - -	7,60,965
1837–38	1,73,067	86,993	- - -	84,119	1,35,706	- - -	15,825	34,773	11,433	60,347	8,466	- -	- - -	3,95,855	24,533	10,30,117
1838–39	2,65,471	1,35,336	- - -	64,647	1,27,424	- - -	19,734	2,145	6,860	86,016	7,775	- -	- - -	4,47,745	20,895	11,84,048
1839–40	3,02,562	1,40,636	- - -	93,998	2,28,469	- - -	28,710	37,197	20,266	1,12,556	5,045	- -	- - -	5,32,586	42,003	15,44,028
1840–41	2,94,090	1,64,738	97,852	79,623	1,48,689	14,373	23,744	6,318	18,729	1,02,000	10,488	- -	- - -	5,69,199	35,694	15,65,537
1841–42	2,25,289	2,26,159	79,896	54,168	1,21,607	- - -	19,049	18,927	13,100	15,510	7,473	- -	6,247	6,63,919	47,786	14,98,828
1842–43	1,84,888	1,49,150	96,948	48,820	68,487	49,684	18,009	9,695	15,751	68,391	6,098	- -	6,869	4,46,842	75,172	12,44,744
1843–44	2,29,529	1,41,709	92,912	49,449	41,400	- - -	24,259	10,393	7,095	22,707	5,122	- -	6,749	3,10,500	56,182	9,98,066
1844–45	2,57,083	1,56,874	91,078	58,477	67,380	61,687	21,197	25,020	2,501	26,262	2,883	- -	24,505	6,92,643	37,254	15,24,844
1845–46	3,92,744	53,589	1,00,088	44,128	1,03,407	80,889	20,680	38,083	7,306	57,624	3,683	- -	- - -	8,54,604	35,836	17,92,661
1846–47	4,62,583	39,113	80,051	33,786	1,39,280	44,848	20,543	30,187	6,564	29,034	3,331	- -	- - -	1,43,745	1,54,792	11,87,857
1847–48	3,82,395	45,902	23,161	39,470	2,71,974	28,228	25,924	3,118	3,249	24,960	3,824	- -	13,879	1,25,649	1,51,367	11,43,100
1848–49	2,23,504	45,226	1,65,108	32,408	1,53,275	33,760	36,868	11,526	3,086	14,510	4,723	- -	6,764	94,618	1,23,731	9,49,207
1849–50	1,84,709	19,002	12,169	23,904	95,566	55,988	23,106	15,324	959	5,727	1,167	265	5,705	1,35,171	1,19,848	6,98,610
1850–51	2,30,006	24,567	79,601	25,350	46,029	91,634	17,772	12,518	2,446	6,313	1,545	375	5,560	2,22,412	73,566	8,39,694
1851–52	2,16,729	87,900	16,241	45,079	77,771	87,599	17,013	17,939	6,773	4,042	6,566	346	10,019	3,10,275	76,051	9,80,343
1852–53	1,87,972	1,53,770	1,03,974	81,367	23,612	1,05,437	16,974	21,091	10,659	18,126	14,384	440	23,076	4,51,094	79,319	12,91,345
1853–54	1,93,686	96,022	13,799	58,357	24,940	1,20,784	15,969	68,704	4,028	15,636	7,018	507	18,437	4,89,433	74,560	12,10,940
1854–55	2,51,947	48,683	79,156	74,352	56,391	2,66,349	22,698	49,738	9,782	6,792	3,902	554	18,586	4,64,160	51,231	14,04,321
1855–56	2,65,672	73,160	1,19,675	44,288	2,52,227	4,04,357	24,346	91,892	8,918	9,410	3,763	779	21,390	3,07,365	40,127	16,67,369
1856–57	2,72,451	1,59,371	2,51,827	1,03,837	1,17,006	2,48,173	27,301	95,864	13,721	16,981	12,000	1,512	24,733	3,60,125	32,295	17,37,247
1857–58	1,91,132	3,54,285	2,37,080	2,19,738	2,09,721	2,50,681	63,208	108,043	47,700	11,12,730	1,12,443	1,168	58,960	6,55,875	7,154	36,29,918
1858–59	2,72,522	5,71,995	1,72,950	1,70,598	5,23,082	5,94,727	1,05,561	95,144	1,13,200	1,15,060	8,805	1,306	1,48,651	10,98,531	7,095	39,99,227

13. In comparing the large outlay for commissariat stock during the last two years, with that of former years, the value of articles remaining on hand at the close of each official year must also be taken into consideration; and it will be seen by the marginal entries, extracted from statements furnished to us by the Commissary General, and auditor of commissariat accounts, that the value of stock on hand on the 30th April 1859, namely, 43,35,612 rupees, was more than double that on hand on 1st May 1847. We learn from the same statements, that the debits for stock received during a period of seven years, namely, between 1st May 1847 and 30th April 1854, amounted to 1,00,18,893 rupees, the credits entered in the accounts for stock expended or issued, during the same period, being 1,03,12,254 rupees; which shows that the expenditure had somewhat exceeded the receipts, the value of stock on hand being diminished correspondingly. During the past three years, on the other hand, namely, from 1st May 1856 to 30th April 1859, the debits for stock considerably exceeded the credits, the former amounting to 99,80,073 rupees, whilst the latter were only 76,48,370 rupees; thus showing that an additional amount, to the value of 22 lacs, had accumulated, and diminishing by that sum the *bonâ fide* disbursements of that period.

Value of Commissariat Stock.

Years.	Rupees.
1846–47	20,78,187
1847–48	21,11,028
1848–49	21,26,234
1849–50	19,38,012
1850–51	17,44,380
1851–52	17,36,082
1852–53	17,52,327
1853–54	17,84,827
1854–55	18,42,032
1855–56	20,03,909
1856–57	23,39,665
1857–58	34,81,225
1858–59	43,35,612

14. We also subjoin a statement showing the amount value of receipts and issues of stock articles by the commissariat for three official years from 1856–57 to 1858–59, prepared at our request by the auditor of commissariat accounts; which, taken in connection with the cash statement at para. 8, exhibits in a very clear form the whole stock transactions of the department during that period.

	1856–57.			1857–58.			1858–59.		
	Rs.	*a.*	*p.*	*Rs.*	*a.*	*p.*	*Rs.*	*a.*	*p.*
Amount value of Stock remaining on 1st May - - - - - -	20,03,909	5	4	23,39,665	–	9	34,81,225	1	–
Amount value of Stock purchased -	16,77,740	10	5	30,44,008	9	11	40,61,106	9	7
Amount value of Stock received from England - - - - - -	19,289	5	1	91,096	12	3	1,99,693	13	6
Amount value of Stock received from other Governments - - - -	3,016	9	2	22,035	7	8	69,011	8	9
Amount value of Stock received from all other sources - - - - -	1,43,752	14	8	2,61,759	3	–	1,55,211	10	11
Amount gained on the sale of Stock -	85,215	15	6	91,486	7	–	55,646	3	11
Total value of Receipts - - *Rs.*	19,29,015	6	10	35,10,386	7	10	45,40,669	14	8
GRAND TOTAL - - *Rs.*	39,32,924	12	2	58,50,051	8	7	80,21,894	15	8
Amount value of Stock issued - -	11,06,890	10	4	19,50,103	1	3	28,53,112	12	7
Amount value of Stock sold - -	3,54,150	12	3	2,92,791	10	6	5,60,980	7	9
Amount of Loss and Wastage - -	1,32,218	4	10	1,25,931	11	10	2,72,189	13	11
Total Expended - - *Rs.*	15,93,259	11	5	23,68,826	7	7	36,86,283	2	3
Value of Stock remaining on 30th April	23,39,665	–	9	34,81,225	1	–	43,35,611	13	5
TOTAL - - *Rs.*	39,32,924	12	2	58,50,051	8	7	80,21,894	15	8

15. Having communicated with the Commissary General regarding the great accumulation of stock that has taken place since 1856–57, we are informed that "no stock beyond what is necessary has been laid in; and the quantities have been restricted as much as possible, with due reference to the efficient supply of the army." The Commissary General adds, that "the increase shown above the stock of 1855, is owing to large supplies of grain and provisions being laid in, in various parts of the country, and in Fort St. George, to meet the exigencies of the mutiny; much of which was disposed of previous to 30th April

1859, but not written off the book.." "An increase of public cattle also took place, which helped to swell the amount of stock." As regards the outlay for stock during the current year, 1859-60, the Commissary General, in reply to our inquiry as to when this accumulation of stock was to cease, stated, that "the principal outlay for stock is at the Presidency, and the great bulk is on account of arrack, beer, wines, timber, tea, tent cloth, and hospital clothing. All these of course should be limited to the actual wants of the army, and will be so regulated; but it ought not to be taken for granted, because the expenditure in the first three months has been great, that it will continue so to the end of the year, as larger payments are generally made in the beginning of the year than in the latter part; for instance, the sum of 1,52,295 rupees was paid for tea alone in May 1859." We trust that the anticipations of the Commissary General will be found at the close of the official year to have been verified, by a considerable diminution, as compared with the first three months, being shown on the average of the whole year in the actual outlay for commissariat stock; but Government must be prepared to see the apparent outlay reach a high amount, by reason of the large outstanding cash balances existing in the Commissariat Department (already referred to in our Report, No. 4), a portion of which, or perhaps even the whole, may be brought into the accounts of the current year, and some part of which must belong to stock.

16. It should here be mentioned that the auditor of commissariat accounts, with whom we have also communicated on the subject of commissariat stock, is of opinion that the number of articles maintained in stock might be greatly diminished: "No other stock than of arrack, tea, salt, provisions, wines, blankets, flannels, and malt liquor, should be maintained; and such other articles as may be easily had in the market or from contractors, should, when required for troops and for other departments, be supplied on prescribed vouchers, and charged at once as disbursements." We think this suggestion is deserving of the consideration of the Commissary General; and at any rate we entertain no doubt, that as soon as the reductions in the military forces are carried out, and the troops located in cantonments, and more concentrated, it will be found that very large reductions may be made in the charge for commissariat stock, as compared with that of the last two years.

17. We do not, however, overlook the fact, that a part of the expenditure for stock is on account of arrack, beer, and tea, which being for the most part sold to the soldier, bring in to Government a return of portions of the outlay. The recoveries by the sale of commissariat stock articles we find to have been (omitting fractions) as per margin, in each of the past 10 years, the receipts from arrack, beer, and tea, constituting about two-thirds of the whole sum realised in each year. The auditor of commissariat accounts informs us, that all the recoveries, which were formerly paid into the treasury of the paymaster of the range to which they belonged, are now, under instructions from the Accountant General, of 24th November 1856, "credited in the commissariat cash accounts current, and appropriated in diminution of the advances required on estimate for the disbursements of the commissariat;" but the present Accountant General disapproves of this mode of crediting recoveries of money; being of opinion, "that sale proceeds of all kinds and descriptions should be lodged to the credit of Government in their integrity, and not absorbed again into the issuing department. The book-keeping operations should be as follows: The sale proceeds should be lodged at the district civil treasury to the credit of 'military books,' and appear under that head in the collector's account current; while in the ledgers of the auditor of commissariat accounts, 'stores' will be credited by 'general books.' Under the system now authorised, there can never be any certainty as to the amount actually disposed of by the executive officers; and the practice is incompatible with the budget system, which necessitates the adoption of the principle, that all the funds for expenditure shall be drawn in exhaustion of a stated sum, passed and sanctioned for that purpose."

Recoveries by Sale of Commissariat Stock.

Year.	Rupees.
1849-50	2,61,392
1850-51	2,61,902
1851-52	2,59,636
1852-53	2,82,104
1853-54	3,36,022
1854-55	4,86,262
1855-56	7,57,883
1856-57	6,56,481
1857-58	6,95,483
1858-59	6,79,345

Grain,

Grain, Provision, and Victualling.

18. The increase or decrease of the strength of the native force having but little influence on the fall or rise of commissariat charges (except in the localities already mentioned, such as Pegu, the Straits, and China, where the sepoys are supplied with rations in kind, instead of with the money value, as given to the Bengal sepoys in like situations), we must therefore look to the augmentation of the European forces as the main cause of the increase of commissariat outlay, which we find to have amounted during the past year, 1858–59, for the grain, provision, and victualling departments, and supplies alone, to nearly 11 lacs of rupees (as shown in detail in the margin); beyond the charges incurred in 1855–56, under the same heads.

	1855–56.	1856–57.	1857–58.	1858–59.
	Rs.	*Rs.*	*Rs.*	*Rs.*
Grain and Provision Department	73,160	1,59,371	3,54,285	5,71,995
Grain and Provision Supply	2,515	3,152	16,115	88,391
Victualling Department	1,19,675	2,51,827	2,37,080	1,72,950
Victualling Supplies	4,33,710	4,25,266	5,77,342	8,85,729
TOTAL - - - *Rs.*	6,29,060	8,09,616	11,84,822	17,19,065
Difference of outlay between 1855–56 and 1858–59 - - - - - - - *Rs.*				10,90,005

19. In the victualling department, with the large number of European troops, the only room for reduction is in the charge for rationing that has obtained of late years, about *Rs.* 9. 12. a month, or 117 rupees annually per head, as shown by the marginal statement. This rate gives for the effective force of 15,000 Europeans at present drawing rations, an annual charge of nearly 17 lacs; so that for the additional strength (about 8,000 men) added since 1st May 1857, there is a charge of about eight lacs annually. The attention of the Commissary General will no doubt now be given to this rate of charge, which is high as compared with that obtaining in former years in the Madras Presidency; and we anticipate that in addition to the diminution of charge that may be effected by closer supervision, a material general reduction of the cost of rationing European troops will become practicable, by the concentration we may now look for of the military forces, at present scattered in many different localities.

	1855–56.	1856–57.	1857–58.	1858–59.
Aggregate number of Rations - - -	26,58,402	26,89,901	30,16,309	39,88,143
Number of daily Rations	7,284	7,370	8,264	10,926
	Rs.	*Rs.*	*Rs.*	*Rs.*
Charges for Rations at 3*a.* 4*p.* daily per Man, exclusive of Fuel and Contingencies - -	8,70,128	3,83,803	4,44,361	6,12,424
Excess charges borne by Government - -	2,90,290	3,47,286	3,89,850	4,47,267
Charges for Ration, Fuel, and difference returned to the Soldiers - -	1,91,023	1,82,183	1,85,730	2,25,939
TOTAL - - - *Rs.*	8,51,441	9,13,272	10,19,941	12,85,630

20. A considerable reduction of expenditure has already been made, by dispensing with the grain and provision establishments, hitherto maintained by Government, for the purpose of supplying the sepoys and camp followers with daily rations of rice. Except in very urgent cases, such as have lately arisen in the Madras Presidency, in consequence of grain not being procurable, even at famine prices, as at Cannanore, it appears to us that a liberal rate of money compensation in lieu of grain would be both more acceptable to the sepoys and cheaper to Government, than the system of maintaining granaries. We are informed by the Commissary General that an actual direct profit is made by Government by the sale of rice to the soldiers, which is in itself sufficient evidence that so long as communications are kept open, grain can be obtained by the sepoys direct from the dealers; but we think a careful examination of the accounts would show that the cost of establishments and losses by damage exceed the profit thus made. The system is moreover objectionable, as bringing the Government into the market to the disadvantage of the retail dealer, who is thus prevented from improving his position, and with it the condition of the market to which he belongs, and is incompatible with the existence of a good station or regimental bazaar.

Arrack and Mali Liquor.

21. The marginal statement of the outlay in the arrack and malt liquor department during the past four years (drawn from the annual statements furnished by the auditor of commissariat accounts to the Accountant General), shows

shows the increased cost of these articles of supply in 1858-59, as compared with 1855-56, and the total outlay in 1858-59 (11,26,221 rupees) would give for a force of 11,000 men, shown by the above table to have drawn daily rations during that year, 100 rupees worth per head, or double the sum paid by the soldier, calculating the cost at which the usual allowance of the articles is retailed to him. It is true that with the large augmentation of the European force, a great increase of consumption was to be expected; but the large outlay in this department during the past two years, as compared with the amount of the recoveries from the soldier, and which we believe is still going on at the same rate, leads us to think that this branch requires to be strictly watched over.

	1855-56.	1856-57.	1857-58.	1858-59.
	Rs.	*Rs.*	*Rs.*	*Rs.*
Arrack Department -	2,52,227	1,17,006	2,09,721	5,23,082
Arrack Supplies - -	7,614	8,218	6,907	8,412
Beer for Canteens -	4,04,357	2,48,173	2,50,681	5,94,727
TOTAL - - - *Rs.*	6,64,198	3,73,397	4,67,309	11,26,221
Difference of outlay between 1855-56 and 1858-59 - - - - - - *Rs.*				4,62,023

22. Arrack, beer and porter, as regulated by the Commissariat Department, should cost little or nothing to the State, as they are paid for by the soldier. A considerable loss uniformly takes place on the malt liquor, as will be seen by the marginal table (extracted from a statement furnished to us by the auditor of commissariat accounts, dated 16th December 1859), showing the amount value of beer and porter received into the commissariat stores, and supplied to the canteens of European corps for a series of five years. The average loss sustained is about five and a half per cent. on the quantity sold, but this loss should be covered by the profit on arrack, as the fiscal arrangements of the Madras Presidency enable the commissariat to provide this article at more favourable rates than it could be obtained by purchase in the local market; and it is then retailed to the troops at a higher charge. The Commissary General informs us, that he considers the balance of profit and loss between arrack and beer and porter to be pretty generally maintained; as will be seen by the marginal table, extracted from a statement furnished to us by the auditor of commissariat accounts, showing the annual profit on the sale of arrack, during the same period of five years, as above. We find, however, that the accounts of the liquor department of the commissariat require to be more closely scrutinised, and more clearly represented; and we are therefore pursuing our inquiries.

	1854-55.	1855-56.	1856-57.	1857-58.	1858-59.
Receipts:	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*
Value of Beer and Porter remaining on 1st May -	10,647	73,603	1,47,837	1,68,966	1,55,939
Value of Beer and Porter purchased - - - -	2,37,333	2,65,765	1,70,089	1,66,916	3,58,415
Charges for Conveyance -	22,667	31,614	24,611	29,022	44,339
TOTAL - - - *Rs.*	2,70,647	3,70,982	3,42,537	3,64,904	5,58,693
Issues:					
Sold to the Canteens, &c. -	1,17,322	1,39,633	1,29,889	1,60,393	2,66,462
Value of Beer and Porter remaining on 30th April -	73,603	1,47,837	1,68,966	1,55,939	2,31,254
TOTAL - - - *Rs.*	1,90,925	2,87,520	2,98,855	3,16,332	4,97,716
Loss to Government - *Rs.*	79,722	83,462	43,682	48,572	60,977

	Profits realised by Sale.	Wastage in Store and Issues.	Balance.
	Rs.	*Rs.*	*Rs.*
1854-55 - -	91,882	3,085	88,797
1855-56 - -	78,527	4,898	73,629
1856-57 - -	81,661	2,689	78,972
1857-58 - -	84,760	1,882	82,878
1858-59 - - -	52,140	34,102	18,038
TOTAL - - - *Rs.*	3,88,970	46,656	3,42,314
Average Annual Profit - - - - *Rs.*			68,463.

Barrack Department.

23. The outlay for barrack establishments and supplies, entered in the commissariat accounts, which up to 1857 was extremely moderate, has like that of all other departments much augmented of late, as will be seen by the marginal table; but considering the great increase in the number of the European forces, as also the more liberal allowance of barrack attendants now entertained, and the greater variety of barrack articles lately sanctioned for supply to the European troops, a great increase of outlay has no doubt been unavoidable. The Presidency Barrack Master, Major Worster, whom we requested to analyse as far as possible

	1855-56.	1856-57.	1857-58.	1858-59.
	Rs.	*Rs.*	*Rs.*	*Rs.*
Barrack Department -	24,346	27,301	63,208	1,05,561
Barrack Supplies - -	63,011	62,871	93,576	1,42,930
TOTAL - - - *Rs.*	87,357	90,172	1,56,784	2,48,491
Difference of outlay between 1855-56 & 1858-59 - *Rs.*				1,61,134.

possible the charges for his department, found it difficult to do so, owing to the manner in which the accounts are prepared in the commissariat; indeed, he states, that as the charges are now represented in the statements furnished to him, he is unable to form an opinion as to how the expenses could be reduced. He considers, however, that all the charges therein comprised are not purely military, but include supplies to gaols and churches, which should be debited to the judicial and ecclesiastical departments; and further states, that a considerable portion of the increase is due to the supply of iron cots, as also to the enhanced price of all articles of issue and consumption, adding, that recent events having no doubt tended in some measure to augment the expenditure, it will, now that the causes are removed, doubtless fall to a proper average: although, when attention is so strongly directed to promote the comfort and welfare of the soldier, the outlay in this branch can hardly be expected to be reduced to the amount of former years. Nay more, that the tendency is still to increase rather than to diminution of outlay; for already additional demands for barrack articles have been made, which, if sanctioned, will, at the Presidency station alone, increase the expenditure by more than a lac of rupees.

24. With these prospects before us, it is the more essential to try the effect of a stringent system of control over this department. At present, doubt appears to exist as to whom the exercise of this control in the Madras Presidency properly belongs; for the recent changes made in the Bengal and Bombay Presidencies, by the creation of a separate barrack department, with a separate establishment of officers and non-commissioned officers, acting directly under the Quartermaster General of the army (though not yet adopted by the Madras Government, on the just ground of the expense that would necessarily be involved in the formation of large and expensive establishments), have had the effect of weakening, if not destroying, the control previously exercised by the Inspector General of Ordnance in that Presidency over the barrack department.

25. The Quartermaster General states, that barrack supplies continue in Madras under their old organization; namely, divided between the Ordnance and Commissariat Departments, and entirely beyond the control or even the cognizance of his office. But the Acting Inspector General of Ordnance on his part informs us, that his department exercises no real control over barrack supplies; and whilst giving as his opinion that the barrack department would be better in the hands of the Quartermaster General, and regarding it as extraneous to the Ordnance Department, this officer suggests, that the Presidency Barrack Master, whose duties are not at present very heavy, should in future prepare and submit an estimate for the barrack department of all stations throughout the Presidency, to be forwarded with that of the Ordnance Department, in the same way as the Quartermaster General's estimate for camp equipage. And as this recommendation does not involve any important change in the present economical system of management of the barrack department, we are inclined to support it as an experimental measure, until such time as the success of the new arrangements made in Bengal and Bombay, the result of which is very doubtful, has been ascertained. We are especially anxious to avoid the hasty adoption of the new plan in Madras, because we find it stated in a letter from the Bengal Commissary General to the Accountant General of the Government of India, dated 14th January 1860, that "the real fact is, that the department has been and is now overtaxed by the heavy duties which have, since the disturbances of 1857, devolved on it, and by the transfer from the barrack department to this, of the most troublesome duty the department has to perform. In the Presidency executive commissariat office alone, I believe I am within the mark when I say, that there are not fewer than one hundred monthly bills and indents for the supply of petty articles of barrack supply."

26. It would no doubt be necessary, if this duty be taken by the Barrack Master, to make some small addition to the barrack establishments at the various stations of the Madras Presidency, but the increase of outlay thus incurred will be considerably less than that involved in the introduction of the new system established in Bengal and Bombay; and the increase to the establishment of

the Presidency Barrack Master, to enable him to extend his control over the whole Presidency, need be but small, as we do not propose to impose the store-keeping duties on him or his department. These duties should be performed, as hitherto, by the Ordnance Department; the accounts of the barrack department continuing, as heretofore, to be compiled by the auditor of commissariat accounts, who has every facility for arranging the charges under clear proper heads, and who should monthly and yearly furnish copies of the accounts of expenditure to the Barrack Master: the Inspector General of Ordnance in like manner furnishing that officer with corresponding statements of issues from the Ordnance Department.

27. A careful revision of barrack regulations and allotments of barrack stores should also, as suggested by Major Worster, at once be undertaken; and arrangements should be made to enable the Barrack Master to exercise general control over his department throughout the Presidency, without the intervention of the Inspector General of Ordnance, or the Quartermaster General. The communications of these officers in connection with the Barrack Master's duties should in general be addressed to Government, at least as regards all questions involving any important changes; and the Barrack Master, on his part, should make an annual report to Government on all the transactions of his department.

Ordnance Supplies.

28. On examining the charges as per margin, entered in the commissariat accounts for the past four years, under the heads of "Ordnance Department," "Ordnance Charges" and "Military Store Department," we find in the last year (1858–59) an increased outlay of nearly 7½ lacs beyond that of 1855–56; the total expenditure under these heads in the latter year being thus more than three times that of the former. The first head, "Ordnance Department," includes the articles actually supplied to the department, whilst "Ordnance Charges" comprises the hire of carts and servants; and "Military Store Department" is the head under which military stores for commissariat stock are entered in the accounts. We find that the greater portion of the increase of outlay under the two first heads is due to the large supplies of carriage and materials furnished to the Madras troops, in the field and Bengal; as also to the quantities of stores of various kinds laid in, with a view to meet all contingencies. And judging from the information before us, derived from the Officiating Inspector General of Ordnance, in respect to the measures taken for limiting as far as possible the demands on the commissariat, we think that the real charges for the current year (1859–60) will be as low as in former years before the mutiny, although the reduction of outlay will probably not appear in the books of the commissariat, owing to the existence of heavy arrears that must be brought into the accounts of the present year.

	1855–56.	1856–57.	1857–58.	1858–59.
	Rs.	*Rs.*	*Rs.*	*Rs.*
Ordnance Department	2,10,373	1,74,366	2,33,892	7,58,726
Ordnance Charges	59,240	51,662	74,983	1,27,372
Military Store Department	8,918	13,721	47,700	1,13,200
Rs.	2,78,531	2,39,749	3,56,575	9,99,298

Difference of outlay between 1855–56 and 1858–59, *Rs.* 7,20,767

Camp Equipage and Tent Cloth.

29. The charges entered in the commissariat books, under the general heads of "Camp Equipage," and "Tent Cloth," &c., as per margin, show that the "Camp Equipage" departmental charges have been heavy during the last two years, and the outlay in 1858–59 appears to have been nearly three times that of 1855–56. As regards the latter head (Tent Cloth), the increased outlay in 1857–58, was mainly caused by the demand for tents from Bengal, and will appear in the books of the Madras Presidency as a debit to the Bengal Government; but the disbursements on that account may now be reduced to a mere nominal

	1855–56.	1856–57.	1857–58.	1858–59.
	Rs.	*Rs.*	*Rs.*	*Rs.*
"Camp Equipage"	68,732	75,293	1,11,597	1,90,634
"Tent Cloth," &c.	9,410	16,980	11,12,730	1,15,060
TOTAL *Rs.*	78,142	92,273	12,24,327	3,05,694

Difference of outlay between 1855–56 and 1858–59, *Rs.* 2,27,552

nominal outlay, or altogether stopped for the present, since we consider that the supply of tents on hand ought, with the reductions of forces already ordered, to be sufficient for the wants of the Madras army for the next two years. The head of "Camp Equipage" comprises a variety of miscellaneous items, which do not appear to us to have much relation to the service indicated by the heading; but we have brought this point to the notice of the Accountant General, who proposes to make a better classification of the miscellaneous charges at present comprised under that head, so as to facilitate the exercise of control and check.

Remounts, and Remount Charges.

30. The charges for the purchase of horses in the year 1858–59, which appear in the Commissariat Accounts under the head of "Remount Agency," show an increase of nearly eight lacs, as contrasted with those for 1855–56; the outlay in the latter year being more than three times that of the former. This increased outlay is obviously due to the large number of horses purchased in order to horse some of the batteries of Indian Artillery hitherto drawn by bullocks, to mount a regiment of Dragoons arriving from England, and to supply horses for the Royal Artillery; as also to the circumstance of a higher rate (650 rupees) having been authorised by Government, from the 16th February 1858 up to 17th December 1859, for the purchase of horses. Since then, the original maximum price, 575 rupees, has been reverted to; but even this rate we think would be susceptible of diminution, if the competition between the Madras and Bombay Remount Agents were put an end to under the arrangements recommended by us in our report from Bombay.

Remount Department:	
1855–56	3,07,365
1856–57	3,60,125
1857–58	6,55,875
1858–59	10,98,531
Difference of outlay between 1855–56 and 1858–59	Rs. 7,91,166

31. The charges for the current year 1859–60 will still be high, owing to the necessity of remounting the corps that have been in the field, and horsing the rest of the batteries of Artillery; but if this be done during the year, the outlay for 1860–61 and for some years to come may be expected to be considerably below that of the past two years; perhaps even as low as 4,17,187 rupees, the average of the last 11 years. In addition, however, to the above outlay for remounts during the past four years, we find charges as per margin, connected with the purchase of stallions for the breeding establishment at Ossoor, and for the keep in that depôt of the remount horses before they are distributed to regiments; but this item of expenditure is more fully entered into in the portion of the report treating specially of the Remount Department.

	1855–56.	1856–57.	1857–58.	1858–59.
Breeding Establishment of Horses	Rs. 40,127	Rs. 32,295	Rs. 7,154	Rs. 7,095
Remount Charges	1,14,837	1,62,930	73,564	1,53,792
Rs.	1,54,964	1,95,225	80,718	1,60,887

Hospital Charges.

32. The outlay in the Commissariat Department on account of hospitals is entered in the Commissariat Accounts under four different heads; namely, "Hospital Department," which represents the value of commissariat stock on account of the sick; "Hospital Supplies," comprising diets, washing, servants, and country medicines; "Medical Department," which includes articles supplied to the Medical Store Department; and lastly, "Civil Hospital and Vaccine Departments," comprising diets, washing, country medicine, and servants. We may here remark, that the Civil Hospital and Vaccine establishments, though properly belonging to the Civil books, as appertaining to "Charges Civil," are entered in the Commissariat Accounts, because the supplies are furnished by that department; but we think that this duty might with advantage be transferred to some other branch of the service, in order to enable the commissariat to devote more time to their other heavy duties.

33. The marginal table showing the annual commissariat outlay on account of hospitals during the four official years ending 30th April 1859, exhibits a very

very considerable increase of expenditure in the last year of the period over the first; even beyond the proportion that might be expected from the augmentation of European troops, and the change of system of medical treatment, involving much larger supplies of wine, beer, and medical comforts. And this we think must be traceable to defects of departmental control, arising from the want of a sufficiently clearly defined responsibility on the part of the Commissariat Department; as also to the existence of a double system of control at all three Presidencies, as exercised by the Director General of the Medical Department, and by the Inspector General of Hospitals of Her Majesty's British Forces: indeed we are satisfied, from the detailed reports we have received both from the Madras and Bombay Presidencies, that this system is productive of great and daily increasing expense to Government.

Outlay on account of Hospitals.

	1855-56.	1856-57.	1857-58.	1858-59.
	Rs.	*Rs.*	*Rs.*	*Rs.*
Hospital Department	44,288	1,03,837	2,19,738	1,70,598
Hospital Supplies	1,26,469	1,24,648	1,64,924	2,72,951
Medical Department	35,580	35,074	65,782	57,686
Civil Hospital and Vaccine Departments.	69,295	72,872	76,370	91,938
TOTAL *Rs.*	2,75,632	3,36,431	5,26,814	5,93,173

Difference of outlay between 1855-56 and 1858-59, *Rs.* 3,17,541

34. It will be seen by the marginal statement of the average annual cost of the hospital establishments, permanent and temporary, maintained by the commissariat during the past five years in the several divisions or circles of the Madras Presidency (obtained by taking the actual outlay of the month of May in each year as the monthly average), that the greatest increase of outlay since 1857 has taken place in the territories, such as Pegu, Saugor, Nagpore, and Hyderabad, where the augmentation of the European forces has been the greatest, and where active operations have been carried on; and this was to be expected: but a successful effort has already been made to reduce the cost of the establishments, and with the return of the troops to cantonments, further reductions will be effected. It may not probably be found practicable to bring the charges down to the standard of former years; but still a considerable saving will, we think, be effected when the double system of control at present prevailing in the Medical Department is done away with, and other salutary checks established.

Detailed Statement of Cost of Hospital Establishments in

Ranges.	1855.	1856.	1857.	1858.	1859.
	Rs.	*Rs.*	*Rs.*	*Rs.*	*Rs.*
Presidency Division	18,280	18,637	17,912	22,390	26,114
Northern Division	5,265	5,265	5,763	8,589	8,086
Centre Division	1,221	1,263	1,383	1,311	1,311
Southern Division	6,633	7,162	7,428	8,895	11,361
Mysore Eastern	5,574	6,060	6,093	8,913	8,670
Mysore Western	1,644	1,644	1,572	2,496	3,075
Malabar and Canara	5,030	5,426	5,693	8,402	6,977
Ceded Districts	3,561	3,442	3,402	6,001	7,019
Hydrabad Suby. Force	7,380	7,221	6,382	9,183	14,135
Nagpore	2,431	2,073	2,852	6,068	7,117
Saugor Field Division	1,926	1,866	780	26,886	12,258
Pegu Division	16,790	20,568	36,237	35,015	21,291
Straits of Malacca	1,540	1,672	1,576	2,272	2,034
TOTAL *Rs.*	77,275	82,299	97,073	1,46,421	1,29,448

35. We fully advocate every possible comfort being given to sick soldiers, on grounds of economy to the State, no less than on the score of humanity, and are well aware that a considerable portion of the additional hospital charges incurred during the past two years must, pending the reduction of the European force, be considered as permanent; but still we think, that by the establishment of more stringent checks, many of which might best be originated in the Medical Department, more economical management might be attained, without in any way curtailing the comforts of the sick. The great variations that have of late taken place in the cost of dieting sick Europeans appear to us to require the special attention of the medical authorities; for we find in the statements furnished by the Commissary General of the monthly cost of dieting in the month of May 1857 and 1859 (which is taken as the average for the year), that there are much greater variations of rates at the different stations in the latter year than in the former. In May 1857, the lowest monthly rate throughout the Presidency was *Rs.* 5. 5. 6., and the highest, *Rs.* 12. 6. 1.; whereas, in May 1859, the lowest and highest rates were respectively *Rs.* 7. 4. and *Rs.* 38. 8. 11. Moreover, the rates at the same stations vary very widely in the two years; namely, at the Garrison Hospital at Bangalore, from *Rs.* 5. 8. 4. in 1857, up to *Rs.* 23. 4. 7. in 1859; and what is still more remarkable, the charge for the like diet in the Dragoon's Hospital at Bangalore, in the same year, only amounted to *Rs.* 11. 11. 11.

36. The

36. The Commissary General has however already given his attention to this point, having, as he informs us in a letter dated 29th March 1860, "lately been in communication with the Director General Medical Department, on the subject of the charges for dieting sick in hospitals; and whilst he has given directions to superintending surgeons to give their attention to this, I have directed executive officers of the commissariat to furnish superintending surgeons with statements similar to those which are furnished to me, which will enable them to draw comparison between the expenditure of different hospitals at the same station." The Commissary General adds that these statements will be published in the Gazette, so that the Director General will have an opportunity of seeing them there; and from communications with the latter officer we learn that he has already, through the co-operation of the superintending surgeons, practically effected a considerable reduction in hospital charges, having in one regiment lowered the hospital expenses to about one-third, in the course of two or three months.

Public and Hired Cattle.

37. The increase of expenditure in the Commissariat Department in the year 1858–59, as compared with 1855–56, on account of the public cattle of Madras Proper, would appear, according to the amounts entered in the disbursement statements of the Commissariat Department (as shown in the margin), to have been comparatively small, namely 2,30,017 rupees; but it must be observed that this does not include the total charges for the cattle, such as attendants, which are entered under other heads. The outlay entered under the head of "Public Cattle Department," may be expected to be smaller during the next few years, as the large purchases of stock cattle made in 1858–59, will not require to be continued at the same rate; and there will also be a diminution in the outlay for artillery draught cattle, as these are now being replaced by horses. The charges for the maintenance of cattle of all descriptions will also admit of reduction, by careful management on the part of the commissariat in laying in supplies of grain and forage; and the posting of the different kinds of cattle respectively, at stations where the rates of the articles of forage required for them are low, and the facilities afforded for grazing will also materially affect the outlay; but as we understand that the distribution of the cattle is made under the orders of His Excellency the Commander in Chief, it appears to us that the supervision of these arrangements rests rather with the Quartermaster General, than with the Commissary General.

	1855–56.	1856–57.	1857–58.	1858–59.
	Rs.	*Rs.*	*Rs.*	*Rs.*
Public Cattle Department.	21,390	24,783	58,960	1,48,651
Artillery draught cattle— Maintenance of elephants, camels, and bullocks.	35,601 3,28,101	33,954 3,27,633	39,470 2,93,682	39,410 4,27,048
TOTAL Rupees	3,85,092	3,86,370	3,92,112	6,15,109

Difference of outlay between 1855–56 and 1858–59, *Rs.* 2,30,017.

38. The Quartermaster General, however, informs us, "that the fixed localities of public cattle are authorised by Government, but the money bearing of the question has not, so far as this department is concerned, been taken into recent consideration, as no important changes have been made for years;" adding, "that all changes are effected in concert with the Commissary General, previous to obtaining the sanction of Government, and he has always the opportunity, if desired, of bringing this matter to my notice." And from communications with the Quartermaster General we also learn, that this officer considers that his department "has only the distribution and application of the services of the public cattle establishment, the immediate charge and interior economy of the establishment being vested in the Commissariat Department."

39. The extent of control over the public cattle of the army by the Commissariat Department, is described by the Commissary General as follows:— "From the letters under reply, it would appear that the public cattle in Bombay and Bengal are in some measure at the disposal of the Commissary General; in this Presidency, further than providing and feeding the cattle and paying their attendants, this department has no control whatever over them; the Quartermaster General orders them whenever and on whatever service he deems fit, subsequently intimating to this department having done so. The draught

From Commissary General, Madras, No. 5539, 16th March 1860.

cattle required for the siege train with General Whitlock's force were purchased, consequent on the application to this department for them. The Commander in Chief, through the Quartermaster General, is solely responsible for the manner in which the public and permanently hired cattle are used. All arrangements for the conveyance of the sick, camp equipage, soldiers' kits, regimental stores, transport of guns, platform carts, &c., rest with the Quartermaster General of the army. Officers make their own arrangements for the conveyance of their baggage. The Inspector General of Ordnance is answerable for the correctness of all indents made upon the Commissariat for hired carts or cattle, and in like manner I am responsible for all cattle required for departmental purposes; no public cattle are employed in the conveyance of commissariat stores." And as it appears by the above extracts, that the responsibility for the expenditure incurred in the Commissariat branch on account of public cattle, is divided between three separate heads of departments, we think that it would be advisable for Government to require each to make an annual report of the charges proposed and incurred on account of his department, with a statement of the services performed.

40. The strength of the cattle establishments of the Madras army, maintained on the 1st May 1857 and 1st May 1859 respectively, as entered in a return in detail, furnished, on 23d December 1859, by the auditor of Commissariat accounts, is shown in the marginal abstract statement. We understand both these establishments to include the cattle required for the Pegu Provinces; but as an illustration of the difficulty of obtaining any reliable information connected with this branch of public expenditure, we subjoin another statement (furnished by the Commissary General), representing the established allotments of cattle at the same dates (May 1857 and 1859), and apparently intended similarly to include cattle for Pegu as well as for the Madras Provinces, but which, as will be seen, contains widely different entries as regards every description of cattle, in both years.

Cattle Establishment.	On the 1st of May	
	1857.	1859.
Elephants - - -	254	310
Carriage Camels - -	716	971
Draught Bullocks - -	3,943	4,675
Pack - do. - -	2,484	3,193
Foragel - dô. - -	235	216
Dooly Bearers - - -	2,755	2,983

CATTLE ESTABLISHMENTS maintained on 1st May 1857 and 1859, with Particulars.

	Public Cattle.					Permanently Hired.	Purchased for Siege Train with General Whitlock's Column, and for Service in Bengal and Burmah.		Temporarily Hired.
	Bullocks.								
	Elephants	Camels.	Draught.	Carriage.	Forage.	Carriage Bullocks.	Draught Bullocks.	Forage Bullocks.	Carriage Bullocks.
Established Allotment in May 1857 -	416	802	4,470	940	306	1,610	—	—	—
„ „ „ 1859 -	550	2,000	4,570	940	306	1,810	2,437	75	2,500
Numbers in Excess in May 1859 - -	134	1,198	100	—	—	200	2,437	75	2,500

41. The cost of the cattle establishment, entered in the above as "Established Allotment in May 1859," is given in detail, both for the month and the year, in the following statement, dated 10th December 1859, furnished by the Commissary General; but it must be observed that the sum therein entered as exhibiting the total annual cost for the public cattle (11,53,218 rupees), does not represent the whole charge to which Government are liable on that account, since the cost of periodically replacing a portion of the cattle must also be taken into consideration. The rate at which casualties occur amongst public cattle is calculated at seven per cent. per annum for elephants, 21 per cent. for camels, and 14 for bullocks; and, calculating at the estimated rate of 600 rupees for elephants, 123 for camels, and 50 rupees for draught or carriage bullocks, we think that, with this addition, and the charge of 1,89,747 rupees on account of hired cattle, the total annual outlay for this scale of establishment would not fall far short of 15 lacks of rupees, even with the reductions that we learn have been made in the Pegu cattle establishment.

STATEMENT of Cost of CATTLE ESTABLISHMENT maintained in May 1859; with Particulars.

Established Allotment.	DESCRIPTION of CATTLE.	Monthly Cost of each description of Cattle, for Feed, Pay of Petty Officers and Attendants.			Monthly Cost per Head of each description of Cattle.			REMARKS.
		Feed.	Attendants.	TOTAL.	Feed.	Attendants.	TOTAL.	
Nos.	Public Cattle:	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*	
550	Elephants	13,182 13 –	10,134 – –	23,316 13 –	23 15 6	8 6 9	42 6 3	
2,000	Camels	9,302 1 4	11,219 9 4	20,521 10 8	4 10 5	5 9 9	10 4 2	
4,570	Draught Bullocks	13,352 15 6	13,888 8 –	27,241 7 6	2 14 9	3 – 8	5 15 5	
940	Carriage – do.	2,422 1 –	2,331 8 –	4,754 6 –	2 9 3	2 7 8	5 – 11	
306	Forage – do.	No charge.						
1,828	Young Draught Bullocks of Training Depôt, Hoonsoor, not posted.	5,988 9 8	833 – –	6,821 9 8	3 4 5	– 7 4	3 11 9	
2,437	Purchased Draught Bullocks.	7,120 9 9	6,325 – –	13,445 9 9	2 14 9	2 9 6	5 8 3	
75	Forage Bullocks	No charge.						
4,310	Hired Carriage Bullocks.	– – –	– – –	– – –	– –	Average of 5 Stations.	3 10 8¾	
TOTAL Monthly Cost – *Rs.*		51,369 15 3	44,731 9 4	96,101 8 7	Hired Bullocks.	Monthly –	15,812 5 –	
TOTAL Annual Cost – *Rs.*		616,439 7 –	536,779 – –	11,53,218 7 –		Annual –	1,89,747 12 –	

Executive Commissariat Establishments.

42. The total annual outlay incurred during the past five years, on account of the regular staff pay and allowances of commissariat officers, the pay of all other grades in the department, and the maintenance of all establishments, permanent and temporary, is shown in detail, for each of the several ranges, in the following abstract statement. The results are obtained by taking the expenditure of the month of May in each year, as the monthly average, and calculating the annual charge accordingly; and we find an increase of 6,30,623 rupees on the total cost of the commissariat executive, in 1859 as compared with 1855.

Establishments in	1855.	1856.	1857.	1858.	1859.
	Rupees.	*Rupees*	*Rupees.*	*Rupees.*	*Rupees.*
Presidency Division	77,013	77,324	80,900	83,126	81,383
Northern Division	6,471	6,651	6,651	9,855	9,729
Centre Division	31,310	35,606	34,583	29,817	26,627
Southern Division	10,642	12,141	13,908	20,835	18,555
Jackatalla	6,169	18,129	16,829	5,485	8,398
Mysore Eastern Range	48,117	50,412	33,547	49,250	53,750
Mysore Western Range	1,21,307	1,18,788	1,05,265	1,15,415	1,37,878
Ossoor	13,377	18,087	19,083	7,803	7,803
Malabar and Canara	37,163	33,788	41,801	48,466	48,311
Ceded Districts	32,876	31,423	32,105	41,344	41,459
Hydrabad Subsidiary Force	92,801	1,01,645	92,005	1,10,216	2,86,481
Jaulnah	13,459	14,313	– –	– –	18,226
Nagpore Subsidiary Force	53,298	58,750	85,201	85,004	1,05,389
Saugor Field Division	35,124	35,689	24,021	6,81,580	1,36,170
Pegu Division	2,36,746	2,33,567	4,44,604	4,49,859	4,41,677
Moulmein, &c.	81,178	94,879	86,095	1,13,265	77,975
Straits of Malacca	8,844	8,700	9,024	9,144	8,016
Cost of Establishments – *Rs.*	9,05,895	9,49,892	11,25,622	18,60,464	15,07,827
Staff Pay and Allowances of Officers of the Commissariat	1,86,133	1,78,944	1,72,386	1,95,146	1,99,095
Ditto of Warrant and Non-commissioned Officers	40,204	40,204	40,204	55,351	55,933
Total Pay and Staff Allowances – *Rs.*	2,26,337	2,19,148	2,12,590	2,50,497	2,55,028
Total Cost – *Rs.*	11,32,232	11,69,040	13,38,212	21,10,961	17,62,855

Difference of outlay between 1855-56 and 1858-59 – – – – – – *Rs.* 6,30,623

43. It will be seen from the above that the main increase of outlay has taken place in the cost of establishments, which in 1858 was just double that of 1855; the year 1859 shows a considerable reduction of expenditure to have already been

been effected under that head, and we think that it will be found practicable ere long to bring down the outlay of this branch of the department to the scale of 1856, especially if an efficient staff of executive officers be maintained, the outlay for which is, judging from the above, comparatively small. One great means of reducing the expenditure on account of establishments, would be to diminish the number of localities where they are kept up, which appear to us to be unnecessarily large; the marginal abstract statement compiled from a detailed return furnished to us by the Commissary General, shows the stations comprised in the 16 commissariat ranges to be no less than 94.

44. We are unacquainted even with the names of some of the subordinate stations, and consider that this minute subdivision of charges must have the effect of distracting the attention of executive officers, and increasing their difficulties in bringing up the accounts of their respective ranges, besides necessarily involving increased outlay by the maintenance of so many small establishments. We therefore recommend that immediate measures be taken for concentrating the commissariat establishments at a smaller number of stations, which will not only have the effect of diminishing the outlay, but at the same time lighten the duties of the executive officers. It is also a question, whether the numerous petty duties performed by the commissariat at small stations, in connexion with supplies to non-military departments, might not with economical results be otherwise provided for; the details of management being entrusted to other functionaries, but the bills for such supplies being still, if considered necessary, transmitted for examination and check to the auditor of commissariat accounts, whose office affords facilities for exercising control over the charges.

Commissariat Ranges.	Number of Stations in each Range.
Presidency Division	4
Centre Division	8
Southern Division	10
Neilgherry Hills	6
Northern Division	16
Mysore Eastern Range	2
Mysore Western Range	6
Malabar and Canara	12
Ceded Districts	7
Hyderabad	1
Jalnah	1
Nagpore Force	2
Saugor Field Division	1
Jubbulpore	1
Pegu and Tenasserim	13
Straits of Malacca	4
Total Stations	94

45. On examining the strength of the Madras commissariat executive, comprising European commissioned, warrant, and non-commissioned officers, maintained at three different periods, as per margin, it will be seen that the increase in the junior grades has of late been considerable. Some augmentation in the numbers of these grades during the past few years has no doubt been unavoidable, by reason of the recent extension of commissariat transactions by the occupation of Pegu, the increase of establishments consequent on the disturbed state of the country since May 1857, and the admitted insufficiency of the warrant and non-commissioned officers of the department prior to 1857. We fully recognise the advantage of having well-trained and experienced officers ready to take up any unusual duty that may be suddenly thrown on the commissariat, and are desirous to give due credit to all ranks in the department for the efficient performance of their duties during the late crisis; but still, looking forward to great reductions in the military forces, some of which have already taken place, and to the greater concentration of the troops, we think that room will be found for a great diminution of the number of commissariat officers (commissioned, warrant, and non-commissioned) at present employed.

	1st May		
	1852.	1857.	1859.
Commissary General	1	1	1
Deputy Commissary General	1	1	1
Assistant Commissary General	6	6	5
Deputy Assistant Commissary General	7	7	7
Sub-Assistant Commissary General	7	11	15 A.
Sub-Assistant Probationers	2	3	4
Total Officers	24	29	33
Warrant Officers	19	23	31
Non-Commissioned Officers	19	38	54 B.
A. 5 Supernumeraries, B. 12 ditto — Total Officers, Warrant and Non-commissioned	62	90	118

46. The Commissary General has already made some reductions, but we find that changes are also required in the proportions of the different grades, in order to admit of the discontinuance of the practice, which prevails at the Madras Presidency of granting, in addition to the regular staff pay and allowances of the several departmental ranks, the superior staff pay of the next higher grade, to all commissariat officers who may be in independent charge, and thus performing duties above those of the departmental grade to which they properly belong. The system has also been introduced of late into the Bombay Presidency; but in a department like that of the Commissariat of India, with separate gradations, and staff allowances attached thereto, it appears to us that more suitable modes of remuneration might be adopted. The Commissary General states, in reference to these superior allowances, that they "consist in the staff salary of a Deputy Assistant Commissary General being given to a Sub-Assistant

Sub-Assistant Commissary General, when placed by the exigencies of the service in independent charge of executive offices of high responsibility; such as military bazar station, involving the commissariat duties of a division, with detachments in the field, or at field stations, and in charge of the public cattle department at Hoonsoor." He supports the practice on the ground, that the higher departmental grades are at present insufficient in numbers to provide officers of the rank suitable for holding independent charges, and special services; and whilst admitting that these important charges should not be held by officers under the rank of Deputy Assistant Commissary General, adds, "that as there are only seven Deputy Assistant Commissaries General in the department at present, it has become necessary to employ no less than six Sub-Assistant Commissaries General in important posts, giving them the superior allowances."

47. The Commissary General is fully alive to the anomaly of so many officers of subordinate departmental rank, being placed in charge of divisions or field detachments involving large expenditure of money, and great responsibility, for which they draw the staff salary of Deputy Assistant Commissary General, but have not the rank, nor do they furnish the amount of security required from an officer of that rank; but states that the "necessity for remunerating in a liberal manner, officers who undertake such grave and arduous responsibilities was felt by the Madras Government; and thus, where it became necessary, from a paucity of deputy assistants, to appoint a sub-assistant to a charge of importance, the staff salary of the superior grade was accorded to him. Without such remuneration, I do not think that the Commissariat Department would have any attraction for clever and energetic young officers. An Adjutant or a Quartermaster of a regiment would find himself in a much better position than a Sub assistant Commissary General charged with heavy money responsibilities and very onerous and laborious duties, on his staff salary of *Rs.* 181. 2. 10. per mensem. In Bengal a sub-assistant gets 300 rupees a month staff pay."

48. In the suggestions made for the improvement of the department, the Commissary General proposes that the number of deputy assistants be increased from seven to 12 at least; stating that the change may recommend itself to favour, as the increase of the numbers of that rank would cause no additional expense to Government, since it is already the practice to give the allowance of the higher grades to officers performing the higher duties. This proposition we are inclined to support, considering that it would be advisable to alter the proportions of the different grades, as may be necessary to attain the object which we understand the Commissary General has in view, of providing a sufficient number of officers in the higher departmental ranks to hold independent charges, with suitable remuneration for the responsibilities devolving on them; but if, on the other hand, the practice have originated, with the view of enabling the Commissary General to select officers from the junior grades, for independent charges, usually considered to appertain to higher grades, it would then be far better to form all the officers of the department into one rank, with equal rates of pay, giving to those holding independent charges, extra allowances for the performance of that duty.

Charges Extraordinary.

49. As respects charges of a temporary nature, given in the margin under the general head of "Charges Extraordinary," and which may be ascribed to the disturbed state of the Bengal Presidency, we find an increase of nearly 5 ½ lacs in 1858–59: but an immediate reduction is to be looked for, by the return to their own Presidency of the Madras troops composing the Saugor field force, and the outlay may probably safely be brought down to the standard existing before the mutiny. As we are now carrying on an investigation into these charges, with a view to ascertain in full detail the expenditure therein comprised, we abstain at present from remark thereon, except to observe, that we think such large amounts as are entered in 1858–59 under the head of "Charges Extraordinary," should be more minutely stated; charges of this

Charges Extraordinary.	*Rs.*
1855–56	21,541
1856–57	24,600
1857–58	2,54,887
1858–59	5,64,438
TOTAL *Rs.*	8,65,466
Difference between 1855–56 and 1858–59	*Rs.* 5,42,897

nature especially require the vigilant scrutiny of the auditor, and if thus generally classified, it is impossible for that officer to analyse them.

Commissariat Summary.

50. The statement, as per margin, showing an aggregate of 65,08,702 rupees, as the total of the various sums entered, in the above contrasts of expenditure on account of the several branches of the Commissariat Department, under the head of "Difference of outlay between 1855–56 and 1858–59," agrees pretty nearly with the amount, 64,38,374 rupees, entered at para. 9, as the aggregate increase of Commissariat expenditure in 1858–59 beyond that of 1855–56. The difference between the two sums is easily explained, by the circumstance of portions of the extra outlay on account of "Executive Establishments," here entered as a whole, being also included in the amounts entered as increase of expenditure due to the several branches. It will be observed that one fifth of the total increase of Commissariat expenses, in 1858–59, is due to the Eastern Settlements; and it also includes heavy arrears of the expenditure of previous years, amounting to about 13 lacs, brought into the accounts of 1858–59. The means of permanently reducing the heavy military expenditure of these dependencies of the Indian empire are more fully entered into in a subsequent part of this report.

Increase of Outlay in 1858–59 over 1855–56.

	Rs.
Eastern Settlements	13,34,977
Grain, Provision and Victualling	10,90,005
Arrack and Malt Liquor	4,62,023
Barrack Department	1,61,134
Ordnance Charges	7,20,767
Camp Equipage and Tent Cloth	2,27,552
Remount Charges	7,91,166
Hospital Charges	3,17,541
Public and hired Cattle	2,30,017
Executive Commissariat Establishments	6,30,623
Charges Extraordinary	5,42,897
TOTAL *Rs.*	65,08,702

51. During our stay at Madras, we were in constant communication with the Commissary General, Colonel McCally, who readily furnished the information required, and received all our suggestions with the greatest courtesy; and the revised estimates prepared by him at our request, although not perhaps showing such large immediate reductions as we had anticipated, still give us reason to think that a large portion of the total increase of outlay in 1858–59 may be looked on as merely temporary. Indeed, we learn by a detailed statement received from the Commissary General, dated 21st February 1860, that a reduction of nearly 12 ¾ lacs has been effected since the 1st May 1859; by the discharge of equipments kept up for two movable columns, the abolition of the transit establishments at Secunderabad and Masulipatam (the maintenance of which alone cost above nine lacs), and by the discharge and reduction at various stations of public cattle, followers, &c.; and we have every confidence, that the Commissary General will, as far as lies in his power, press on further reductions as quickly as may be compatible with efficiency. A large indirect saving is also likely to be effected by reason of the prices of articles being lowered consequent on the diminution of the demands on the country.

52. The additional outlay under the heads of Provision, Arrack, and Barrack Departments, being entirely due to the large number of European troops lately thrown into the country, a great portion thereof must, pending the reduction of the European force, be considered as permanent; but with the cessation of active operations, and the concentration of forces, whereby the calls on the time and attention of the Commissariat officers will be so far diminished as to admit of their looking closely into details as previously, we may look for a more vigilant control over expenditure; and taking into consideration also the large accumulation of stock now on hand, and the diminution of establishments that will result from fewer depôts being maintained, we are of opinion, that a large permanent and direct reduction of outlay will be effected.

53. On reviewing all the items of Commissariat charge in detail during the past 20 years, as shown in statements furnished to the Commission by the Commissary General, of which the following table (extracted from a statement of 23d December 1859, furnished by the Auditor of Commissariat Accounts) is an abstract, we think we may safely estimate that a total reduction of about 56½ lacs (as shown in the last column) may be effected in the actual Commissariat outlay for the ensuing official year (1860–61), as compared with that of 1858–59; the apparent outlay, that is, the amount brought on the books of the department,

ment, being probably diminished by fully 71 lacs, by reason of all arrears of account having been cleared off.

	1854-55.	1855-56.	1856-57.	1857-58.	1858-59.	Estimated Saving in 1860-61.
	Rs.	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*
Commissariat Stock	8,88,930	13,19,877	13,44,827	29,66,889	28,93,601	13,00,000
Supplies Charges Military	14,29,100	13,19,041	13,39,085	18,38,847	29,40,178	12,00,000
Supplies to Medical Department	26,685	35,580	35,074	65,782	57,686	17,000
Supplies to Ordnance ditto	1,30,527	2,16,373	1,74,366	2,33,892	7,58,726	5,00,000
Ditto Clothing Store ditto	- - -	- - -	- - -	486	8,948	—
Civil, &c., Department, and other Military Extraordinary Charges	1,36,335	1,62,732	1,83,959	2,29,893	2,22,824	2,00,000
Eastern Settlements	1,52,440	13,12,468	14,92,730	19,29,313	27,12,700	13,00,000
Supplies to other Presidencies	96,247	2,43,954	75,745	3,23,416	5,25,793	5,00,000
General Military Bazar Police Establishment	- - -	84,290	83,010	38,195	33,889	—
Remount Department	4,64,160	3,07,365	3,60,125	6,55,875	10,98,531	6,00,000
Ditto Charges	1,08,472	1,14,837	1,62,980	73,564	1,53,792	50,000
Breeding Establishment of Horses	51,231	40,127	32,295	7,154	7,095	—
Total Current Expenses - *Rs.*	34,84,127	51,50,644	52,84,146	83,63,307	1,14,13,763	56,67,000
Arrears of Commissariat Charges Madras Proper	36,994	67,449	68,321	58,733	3,07,959	2,50,000
Arrears of Eastern Settlements	2,25,696	13,77,618	10,836	6,27,356	13,12,363	12,00,000
Total Arrears - *Rs.*	2,62,690	14,45,067	79,157	6,86,089	16,20,322	14,50,000
Grand Total of all Charges - *Rs.*	37,46,817	65,95,711	53,63,303	90,49,396	1,30,34,085	71,17,000

54. The actual outlay of the current year 1859-60, may probably be diminished by about 40 lacs as compared with that of 1858-59; but no great diminution can be expected to be shown in the apparent outlay, since the expenditure appears, as far as the accounts had been brought up at the time of our inquiries, to have equalled that of the past year; and there are large outstanding balances, amounting at the beginning of the year to 30 lacs, the settlement of which, at the earliest possible date, we have, in concert with the Accountant General, most strongly urged on the Commissary General and Auditor of Commissariat Accounts. About nine lacs have, we are informed, already been brought into adjustment, whereby the whole amount of "inefficient balance" is considerably diminished; and we have great hopes that by the continued unremitting efforts of these officers, the greater part, or even perhaps the whole amount will be exhibited in the expenditure of the current year.

55. Amongst the useful checks over Commissariat expenditure that might with advantage be generally introduced as an aid to the executive officers, we may mention the practice lately adopted by the Commissary General at Calcutta of making out and publishing in the Gazette, the monthly charge for rationing and dieting European soldiers at the different stations; and the Commissary General at Madras, having for some years past printed similar statements for circulation in his department, and having expressed himself strongly in favour of the course followed in Bengal, will, we have no doubt, shortly carry it out. Another measure of the same kind has been initiated by the Government of Madras, who, in a resolution of the 26th May 1858, directed the Commissary General "to instruct the officers of his department at the Presidency and at out stations, to publish in the 'Madras Price Current' (if it will insert such information without charge), and in the 'Fort St. George Gazette,' all purchases made, exceeding one hundred (100) rupees, and all contracts accepted, with the rates, &c." These notifications are to be made as early as possible, "never later than a fortnight after the transactions are closed, and are in no case to be omitted, without an immediate report to Government. At out-stations where there may be local Price Currents, the transactions occurring at those stations are to be published in them also."

56. The Secretary of State for India, in a letter to the Government of Bombay, dated 14th April 1859, whilst expressing approval of the proceedings of the Madras Government, directed that a similar course should be adopted in the Bombay Presidency; any beneficial results traceable to this arrangement

being reported. And we think there can be no doubt that the practice of thus publishing as frequently as possible, the detailed disbursements of the Commissariat on account of all departments, would, if generally adopted at all three Presidencies, operate most beneficially in preventing demands being made without consideration, and in many cases without any knowledge of the extent of the outlay thus incurred; and would materially assist all who have the interests of Government at heart, in keeping down public expenditure, which many have not at present the means of doing, owing to the want of the necessary information.

57. We see every reason to anticipate that the expenditure of the Commissariat Department for purely military purposes may, after 1860-61, be limited to 45 lacs per annum; but Government are no doubt aware that the Commissary General has not the power of controlling the demands made on his department for supplies to other branches of the service, and it will, therefore, be necessary for some check to be placed on the extent of these departmental demands, as recommended in reference to the Bombay Presidency, in our report of 21st September 1859.

Accounts and Outstanding Balances.

58. We have already (in para. 8) alluded to the defective and complex system of recording the transactions of the Commissariat Department, and as the Accountant General of Madras, in one of his letters to the Commission, makes very correct and pertinent remarks, in connexion with the mode in which the charges of the Commissariat are brought to account, we transcribe them nearly in full, in order that Government may be aware of the nature of the objections made. "The mode of classifying the expenditure under the control of the Commissariat, is very unsatisfactory, and such as almost to defy comparison or analysis. It is true, as you remark, that a large portion of the amount of one estimate, 5,11,048 rupees, is for 'hired dooly bearers,' but, whether these charges, which amount to 1,70,716 rupees, are on account of any part of the disbanded first corps of dooly bearers, there is nothing to show. It is possible that this amount, 5,11,048 rupees, may be the gross total of the contemplated expenditure of the Commissariat, on account of tents, camp equipage and bearers; but it is not improbable that more charges, on this account, may be included in the items 'Military Board Ordnance charges' and 'Public Cattle Department' and 'maintenance of elephants, camels, and bullocks.' In three divisions, (Jackatalla, Northern Division, and Mysore Eastern Range,) no hired dooly bearers appear; but in the first there is a gross charge of 20,000 rupees for 'bearers, coolies, and carts;' in the second, 'hired bearers,' 2,520 rupees; in the third, 'bearers, coolies, and bullocks,' amounting to 30,000 rupees. Besides these, there are charges for 'hired coolies and bheestees, &c.,' 'hired bamboo coolies,' 'hired coolies, &c.,' hired coolies, carts, and draught bullocks,' 'hired draught and carriage bullocks,' 'hired carriage bullocks,' &c., 'hired carriage bullocks,' 'hired bullocks,' &c., with two items peculiar to the Presidency, viz., followers for foreign service,' and 'railway charges'; making up the grand total of 5,11,048 rupees."

59. The Accountant General also remarks on the indefinite nature of the heads under which many different items are classed, and points out the reforms that should be made. "The major head, 'camp equipage charges,' under which all these items are classed, is certainly indefinite; and it would be advisable to adopt a more fitting heading. Such, for instance, as 'carrying stock and *personnel* employed by the camp equipage department;' and a division, under minor heads, should also be made by the local commissariat officers, applicable to, and providing for the entire operations of the whole department. It also appears to me that a clear, precise, and unmistakeable distinction should be made between provision for the purchase of articles wherewith to make tents and camp equipage, which is one thing, and the charges for manufacture of such tents, and camp equipage, which is another; or for repairs, which should constitute a third head of charge. Entries of expenditure in respect of all three of these items, occur in the second statement attached to your letter under notice. It is clear that the departments of the Commissary General and Quartermaster General, are each taking independent action in the matters now under review, and as there can be no doubt that inter-adjustment

of

of details must be rendered more difficult by diversity of practice, I shall forward a copy of this letter to both departments, with a request that they will, in communication with each other, arrange for heads, both major and minor, which heads will in future be observed, when rendering either estimates, accounts, or returns."

60. We ourselves made similar remarks, both to the Commissary General, and Auditor of Commissariat Accounts, as to the difficulty of ascertaining the real nature of charges classified under certain heads. For instance, supplies for Europeans and natives are mixed up under one and the same head of account; as will be seen by the following extracts from the printed instructions for the compilation of the Commissariat accounts. "The heading 'Grain and Provision Department,' covers 'all articles of grain and provisions, salt meat, &c., purchased and brought on the returns for the use of European and native troops, also all charges such as freight, boat hire, and transport hire, up to storing in the godowns, construction of carts, &c., as well as all articles purchased connected with this branch.' The heading 'Camp Equipage charge' compris eshire of bearers and bamboo coolies, draught and carriage bullocks, &c., supplied to troops, &c., marching from one station to another; and to young officers on first joining their corps." And it is, in consequence, very difficult to come to any correct conclusion as regards the true expenditure, under any specific head of charge.

61. The Accountant General at the same time took the opportunity of pointing out to us as one of the evils resulting from the present defective system of accounts obtaining in all departments of the military service (already fully represented to Government in our Report No. 4), the difficulty of any effective control being exercised over military expenditure by any functionary, or even by himself as head of the Financial Department, in respect to providing funds. "The Commission are doubtless aware that it is not my province to control the military expenditure, nor possible for me to do so; in point of fact, the mode of accounting in the several departments, and the great delay which attends the delivery of any of those returns, must inevitably act as a fatal impediment to the exercise of any effective control, even by those who are specially charged with the duty."

62. The practice of allowing cash balances to remain long unsettled, has of late obtained to a very great extent in the Madras Commissariat, and whilst desirous to make every allowance for the difficulties experienced by executive officers under the late pressure of business, we cannot but consider the system highly objectionable, as rendering it impossible for Government to ascertain the extent of each year's transactions, deranging all comparisons of expenditure for like services in different years, and preventing any accurate calculation being made, either as to the extent of the funds available, or the amounts which must be held at the disposal of Government to meet the requirements of the department. And the departmental evils resulting therefrom are equally great.

63. The aggregate of unsettled cash balances existing in the Madras Commissariat Department, during a series of five years, was fully shown, month by month, in our Report No.4;* and we now subjoin a statement showing in detail, under the heads of the several ranges, the balances of cash outstanding in each range on the 1st May of four of the same series of years; from which it will be seen that on the average of the four years, the outstanding balances equalled nearly half the total annual expenditure of the department. From this it must be inferred, either that bills for supplies are left unsettled for long periods, or that, supplies are long in being delivered, although advances have been made; either of which practices must greatly operate to the disadvantage of the State.

64. We fear also that there is not a sufficiently close supervision over the rendering of the returns of outstanding balances, since we learn from a revised statement of 25th January 1860, furnished by the Auditor of Commissariat Accounts, that the statement of outstandings in the Presidency range in November 1858, was only received in the Audit Office in February 1860; the latest account that had been received up to the 19th March 1860, being that

* Has not been received from the Government of India.

that for February 1859. We find that considerable delays took place in transmitting the accounts of the other ranges; but not to the same extent as those of the Presidency, and some are rendered within three months.

BALANCES of Cash outstanding in Commissariat Department on 1st May of undermentioned Years.

	1856.			1857.			1858.			1859.		
	Rs.	*a.*	*p.*	*Rs.*	*a.*	*p.*	*Rs.*	*a.*	*p.*	*Rs.*	*a.*	*p.*
Madras	71,796	1	9	94,907	11	4	6,14,677	6	2	2,96,162	13	10
Vellore	-	-	-	6,610	6	10	30,079	3	10	23,152	1	4
Trichinopoly	19,605	8	10	6,797	7	3	15,200	13	-	16,303	3	6
Jackatallah	7,015	1	2	5.954	15	6	11.650	5	7	24,311	3	9
Musulipatam	23,556	7	1	51,282	4	4	1.97,143	7	5	1,50,615	3	11
Bangalore	4,806	6	11	15,963	12	10	1,24,595	15	10	1,01,254	6	3
Hoonsoor	1,17,464	12	11	1,14,067	15	11	2,08,044	6	-	2,17,184	1	3
Cannanore	2,310	8	-	13,709	15	-	42,428	3	6	41,883	11	6
Bellary	5,472	14	1	11,093	2	-	1,38,252	10	9	1,35,395	7	7
Secunderabad	23,404	14	2	34,758	7	7	1,35,635	5	11	2,51,558	-	11
Jaulnah	884	15	-	11,144	11	11	8,397	13	4	5,957	1	5
Kamptee	1,332	14	8	9,469	5	2	2,84,321	5	10	2,76,899	13	6
Saugor	4,393	2	6	876	8	7	604	8	9	637	-	6
Mhow	276	7	11	7,389	3	3	5,906	2	10	6,213	15	8
Jubbulpore	-	-	-	-	-	-	-	-	-	1,07,746	2	10
Oossoor Remount Depôt	65,677	13	9	2	15	1	20,752	4	11	82,395	12	4
Ditto against Major Bower	-	4	4	—			—			—		
Kurnool Moveable Column	-	-	-	-	-	-	2,552	1	6	1,090	1	7
Bellary Field Force	-	-	-	-	-	-	-	-	-	1,191	2	1
Abkarry Accounts	197	6	7	5,260	4	9	5,953	9	8	—		
Moulmein	8,75,003	9	2	8,85,050	7	6	9,53,278	6	8	8,36,708	3	3
Pegu Division	8,46,749	15	9	8,54,989	7	1	18,07,967	-	5	3,37,217	1	7
Straits of Malacca	74,681	2	11	58,344	12	-	3,03,660	6	4	1,36,049	14	5
Futteapore	-	-	-	-	-	-	-	-	-	2,081	14	11
TOTAL *Rs.*	21,44,630	7	6	21.87,673	13	11	49,11,101	10	3	30,51,958	9	11
Deduct Amount in favour of Commissariat Officers	705	7	11	399	14	9	328	11	3	21,798	9	11
Balance *Rs.*	21,43,924	15	7	21,87,273	15	2	49,10,772	15	-	30,30,160	-	-

65. It will be seen by the above, that the unsettled cash balances, which between the 1st May 1856 and 1858, had increased from 21,43,925 rupees up to 49,10,773 rupees, had on the 1st May 1859 had been reduced by nearly 20 lacs; and the statement above referred to, given in Report, No. 4, showed similarly, that between the 1st May and 31st July 1859, the unsettled balances were still further reduced, namely, from 49,11,102 rupees down to 21,64,834 rupees. The Auditor of Commissariat Accounts states in reference to the latter period, "that the difference, viz., 27,46,268 rupees, is to be considered not as actual expenditure that will be entered in the accounts of 1859-60, but to have been gradually adjusted in the accounts, during the period intervening between May 1858 and July 1859, and comprised in the annual charges for 1858-59 and 1859-60;" but this explanation does not appear to us to alter the fact, that nearly 28 lacs of expenditure, incurred in former years, although represented in the accounts as existing in cash, has necessarily been brought into the accounts of the years 1858-59, and 1859-60, to which they do not properly belong.

66. This is one of the many evils as regards vitiating the correctness of accounts attending on the existence of large outstanding balances of cash; the expenditure of this period, though actually greatly reduced, as stated by the Commissary General, and as shown by the advances of cash made, being necessarily made to appear to equal the larger outlay of previous years; and as an instance of the deceptiveness of this mode of recording transactions, and the misconceptions liable to arise therefrom, except on the most minute examination of the accounts, we may quote the following extract from a letter from the Accountant General of Madras (in reply to one of the many references made to us by that officer), evidently written under the impression, that the large amount entered in the statement at para. 9, under the head of Actual Charges for 1858-59, was actually expended during that year; whereas, it will be seen by a statement given in para. 53, that above 16 lacs of outstanding balances were included therein. "In your letter, No. 581, dated 16th December 1859, para. 5, it is observed, that the disbursements for the year last closed are double those for the like services in 1856-57, and that the amounts of the advances applied for, or granted, show that the outlay for this year will not fall below the immense outlay entered in last year's accounts. In making this statement, the Commission appear to have understated the facts; the expenditure

diture for the services referred to having been 38,66,000 rupees in 1856-57, and in 1858-59, 86,46,000 rupees, or ten lacs more than double."

67. The Auditor of Commissariat Accounts and Commissary General of the Bengal Presidency, have both, in reports made to us without any concert or knowledge of the references made to the other, expressed the soundest views regarding like unsettled transactions, existing in the Bengal Commissariat; and we avail ourselves of the observations of these experienced officers to enforce our opinion as to the necessity of insisting on the prompt rectification of the defects existing in the Commissariat departments; applying them specially at present to the Madras Presidency.

68. "It is not my province to remark on the efficiency of the executive branch of the Commissariat Department; but if I may mention that it has been conspicuous in this Presidency throughout the operations that have been carried on, I must also observe that this efficiency has, I greatly fear, been carried on (out of the Punjaub) by a considerable sacrifice of the interests of the account branch of the department, and by a somewhat lavish expenditure of public money. In my opinion, it is not sufficient for a Commissariat officer to be energetic and active as a mere executive; he must also remember that he holds the public purse, and in proportion as he relaxes or tightens its strings, in providing for and meeting demands on the department, through the agency of native subordinates, will the interests of the State be furthered, and the due accounting for of public money facilitated. One cardinal point pressed on the notice of authorities by the late Commissariat Commission, and enforced by the Government, was the avoiding of open or running accounts, between native agents and executive officers. The clogged state of the balance sheets of several executives, chiefly in the central circle, shows that this salutary restriction has been greatly lost sight of. Money has been advanced to gomashtas and others, doubtless in many unavoidable cases, with an apparent profusion, that rendered the prompt and due accounting for of such funds, a result rather to be hoped for than expected. The object of all our native Commissariat agents is to obtain possession, on one plea or another, of funds, almost without limit (the more liberal the advances the greater the prospect of successful peculation), and to render an account of such monies at as distant a period as possible. If there has recently been anything approaching to a too ready compliance with such demands, it is perhaps hardly to be wondered at, considering the pressure and the inexperience of many of the Commissariat officers; but under such concessions how can accounts be otherwise than in arrears, or how can balance sheets be otherwise than choked with inefficient items? It may not be practicable to stop advances entirely when armies are in the field, but they should always be restricted to the narrowest margin. The principle to be acted on should be that advocated by the Commissariat Commission: prompt and periodical settlements and payment, minus any moderate advance essentially necessary, of every agent's accounts; not an open or running account never adjusted for months after the date of the transactions to which it relates."

Auditor Commissariat Accounts, Calcutta, No. 290 of 2d Feb. 1860.

69. "The practice of making advances to agents, whether 'station' or 'command,' should be discontinued. All advances required to be made to establishments for hired carriage or cattle, should be brought forward by the executive officer making the advance, he furnishing them with a certificate showing amount, and up to what date paid; this certificate to be the voucher for the next executive officer who may be required to make an advance, or pay up and discharge. Thus, by only paying bills and charging at once all advances, the inefficient balance, which is the stumbling block in the accounts, and the receptacle for all bad bills, will be got rid of. The present system of accounts, though simple, and well adapted for all purposes during times of peace and quiet, and with well-trained officers and establishments, is not so when the troops take the field, and young inexperienced officers have to be appointed. I therefore strongly recommend such a change being introduced as will enable the disbursing officer not only to check at the time all bills he is required to pay, but to submit them for final audit immediately afterwards; instead of being obliged, as he now is, to pay them, and make advances without any check whatever. It is the continuance of this system, which, in my opinion, enables corrupt agents and establishments to defraud the State, and I do not hesitate to say

Commissary General, Calcutta, No. 834, 18 February 1860.

say that greater frauds can be committed by delaying the adjustment of agents' bills, than by any overcharge they can make."

70. Another objectionable feature observable in the Madras system, is the fact of the accounts of several of the executive officers of the Commissariat of that Presidency showing them to have been entirely denuded of cash at the close of each official year, for a series of years, as will be seen by the following statement, of 25th February 1860, furnished to us by the Auditor of Commissariat Accounts:

BALANCES of Cash at Madras and Out-Stations on 1st May of undermentioned Years.

	1856-57.	1857-58.	1858-59.	1859-60.	Balance on 30th Nov. 1859, furnished by Accountant General.
	Rs. a. p.	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*
Madras	—	—	—	83,932 — —	—
Vellore	—	—	—	—	822 15 1
Trichinopoly	—	488 8 11	—	—	—
Jackatallah	4,162 12 6	6,966 7 4	500 — —	500 — —	500 — —
Masulipatam	260 8 11	542 10 8	9,973 1 6	16,708 — —	1,502 14 11
Bangalore	—	—	—	19,995 — —	2,252 4 5
Hoonsoor	2,792 10 4	5,549 15 3	3,829 8 7	9,378 — —	—
Cannanore	—	3,070 8 8	—	—	4,745 2 4
Bellary	2,089 13 1	—	—	—	—
Secunderabad	915 3 6	8,887 11 9	256 — 7	549 — —	10,477 10 6
Jaulnah	—	—	—	—	—
Kamptee	—	100 — —	—	200 — —	250 — —
Saugor	—	—	—	—	—
Mhow	—	—	—	—	—
Usur, Remount Depôt	—	1,991 11 5	—	—	—
Jubbulpore	—	—	—	343 — —	—
TOTAL — — *Rs.*	10,221 — 4	27,597 10 —	14,558 10 8	1,31,605 — —	20,550 15 3

71. If this exhaustion had arisen from a sound system of finance, in limiting to the lowest possible sum the cash balances to be retained in the subordinate cash chests, a principle worthy to be followed throughout India, then the absence of cash would furnish good evidence of a healthy state of management; but when we find that an executive officer is for three years successively actually without a rupee available in his cash chest at the beginning of the year, whilst during the same three years the advances or unsettled balances of his circle have risen from 71,796 rupees to 6,14,677 rupees, it appears to us that a complete reform in the system of advances is indispensable, in order to prevent the public monies being turned over from the Public Treasury of Madras into the hands of a swarm of Commissariat suppliers.

72. As regards this peculiar feature in the accounts of the executive officers of the Madras Commissariat, the Accountant General at Madras, in reply to a reference made by us to him on the subject, most justly remarks as follows, in a report, No. 1816, under date 23d January 1860: "And here I deem it right to remind you of the extraordinary circumstance, that the returns of cash of the executive Commissariat officers, in several of the ranges, frequently show no balance in hand; I have already informed you that the balance to debit of the Commissariat department on 30th April 1859, was duly and correctly brought forward in the Journal of the Auditor of Commissariat Accounts in one gross sum, 31,75,347 rupees, on 1st May following; but the balances (in cash) in the several, ranges, are not separately expressed therein. The balances remaining unadjusted, or 'the inefficient balances of the several executive Commissariat officers,' are now under inquiry, and I am in communication with the the Auditor of Commissariat Accounts, on the subject of the extraordinary variation in the balances in the several executive ranges, as shown by the journals of that officer and the returns made by the Commissary General in the form above alluded to. Careful attention will be given to the subject of the advances and balances to which the Commission refer. The discontinuance of advances has been, as is shown by the extracts from the letters of the Commissary General, quoted in your letter under review, distinctly enjoined, and I shall take measures to prevent a recurrence to the system. Detailed statements of the outstanding balances with the several executive Commissariat officers have been called for, the amount

amount outstanding in each division monthly was exhibited in the statements in Form 8, which have been rendered by the Commissary General, and the Auditor of Commissariat Accounts has been applied to for detailed particulars. As regards the advances alluded to by you, as amounting to 30,30,160 rupees, I have already informed you of the measures I have adopted with a view to the speedy realisation of the sum outstanding; the particulars are not, as you have been correctly informed, in my possession, but I have applied for them. It is, however, not unworthy of remark, that in the year indicated the outstanding advances were reduced by recoveries from 49,10,772 rupees to 30,30,160 rupees, or 40 per cent."

73. In a subsequent letter, the Accountant General remarked, "I fully concur in the opinion you have expressed as to the great difficulty of arriving at the true facts from the books of the Commissariat Departments," adding "that it has not yet been possible to ascertain the particulars of the outstanding balances." And in pursuance of these inquiries, the Accountant General in a letter to the Auditor of Commissariat Accounts, of which copy has been furnished to us, says, "The Commissary General having previously stated that the data from which you have been accustomed to compile your journals are correct, and that the amounts exhibited by Commissariat officers in their monthly reports of cash are expected to be, and actually are, the amounts remaining in their hands on the last day of the month, goes on to say, that these amounts are not the correct balances due by each officer, a statement which appears to be directly opposed to the very precise wording of your own journal. There can be no question but that the cash balances actually in the hands of Commissariat officers at the close of each month, should be distinctly shown as such in the accounts rendered to you; and unless they are so shown, the accounts must be incorrect and untrustworthy. The practice which, from Colonel McCally's letter, would appear to prevail in the Commissariat Department, of including amongst the charges of one month disbursements which are not in reality made till the month following, is obviously irregular and improper; and I request you will have the goodness to issue the necessary instructions for its discontinuance. It must be unnecessary for me to point out that it is not possible that this office should compile its statistics, or prepare its statements correctly from the Commissariat records, when the statements, accounts, and principles of accounting, are so directly opposed in the Commissariat Department, and to the office appointed to control the expenditure of that department. It is most important that the records of the Commissary General and the Auditor of Commissariat Accounts, should be brought into accord, or at any rate their statistical statements made to agree; and I have therefore the honour to request that you will call upon the Commissary General to render reconciliation statements of all the items in difference between his statement and yours, in short 'accounts particular' of the items."

From Accountant General, 29 Feb. 1860, No. 1186.

Accountant General to Auditor Commissariat Account, 29 Feb. 1860, No. 2129.

74. All these remarks seem to us to establish the necessity of a strict adherence to the great principle of accounting, that all claims against Government and balances in their favour should similarly be brought to account and adjusted as early as possible after the transaction has taken place. The same principle is equally applicable to stores of every description, and its observance equally essential to a correct knowledge of the probable liabilities and available resources of material in the several departments; and therefore any portion of an indent not complied with in a certain time should be cancelled, and the demands made afresh in a new indent. The verification of stock and cash in hand should also be insisted on, both at fixed and uncertain periods, at least once a year; the examination being made by parties unconnected with the department.

75. The system of allowing cash balances to remain long unsettled appears to us incompatible with the claim to credit for efficient administration, put forward by the Madras Commissariat on the ground of not giving advances for supplies; and is the less admissible in that department because, owing to the charges consisting mainly of bills which may be brought into the accounts directly they are paid, there are facilities for bringing up the accounts as nearly as possible to date, which do not exist in other branches of the service, such as the pay department, where the fixed pay for the last month of the official year

is not issuable till after the expiration of the year. A considerable relief to the accounting branch of the Commissariat has however already been experienced by the cessation of active operations, the calling in of small detachments, and the concentration of the troops; and the Auditor of Commissariat Accounts informs us, by a letter dated 19th March 1860, that the Commissary General has addressed a circular to all executive Commissariat officers of the several ranges, urging the speedy transmission of the outstanding statements. This measure, he thinks, " will, no doubt, tend materially to check and curtail the advances which, indeed are now steadily and rapidly being reduced, as appears from later statements since come to hand from the executive Commissariat officers at the Presidency and out-stations;" and we, therefore, confidently anticipate that the Commissariat Department will shortly be placed on a proper footing in this respect.

76. But it is not only in the Commissariat that large outstanding claims against Government exist; for we find, by the comparative statement of military disbursements for the year 1858-59, prepared by the Accountant General, that above 29 lacs of the previous year's expenditure (only half of which belonged to the Commissariat), were brought to account in that year; upwards of 51 lacs of the current year's liabilities being left unpaid. We are aware that in all departments a portion of the fixed charges must always remain unsettled at the close of the official year; but the above sum (51 lacs) appears to us to be about double the amount that need be allowed as remaining unadjusted for all departments; and as it is of great importance that all arrear transactions of every kind, throughout every department of the Presidency, be closed as speedily as possible, we submit to Government that it would be advisable to give to heads of departments latitude to adopt the requisite measures. We much doubt, however, whether the mere entertainment of additional hands will alone suffice to bring up existing arrears, since the same causes that have given rise to them, as regards the Commissariat, the complexity of the mode of keeping the accounts, and the consequent difficulties experienced by executive officers, to whom, as we consider the detailed accounting functions do not properly belong, will continue to operate until the system be entirely reformed; and we think that the most effectual measure for promptly bringing up arrears, would be to select two or more experienced officers, well versed in accounting, and detach them with a small staff of efficient clerks, to the several stations, personally to superintend the closing of accounts; at the same time guarding against any interruptions of the current work by dividing the office establishment of each range into executive and accounting departments.

77. When the arrears have thus been brought up, we think that the most stringent measures should, if necessary, be taken to prevent their accumulation in future; such as applying to all departments the rules already in force in the Bengal Public Works Department, for empowering controlling officers to withhold the pay of executive officers, and stop further advances until their arrears of account are brought up. Closer supervision over the books of each department should also be exercised by their respective controlling officers, and by the Accountant General over all; those officers arranging in concert, to have sent in every week or ten days, a brief statement, placing the operations of the department in such a form as to show clearly that the books are properly kept; the absence of this return being sufficient evidence that arrears are beginning to accumulate. It would also be advisable, we think, to introduce, under the direct orders of Government, a system of periodical inspection of the books of all departments by officers specially selected; who, however, should have no authority to make changes of any kind, their duty being only to ascertain that the established formula is strictly adhered to, bringing any deviations therefrom to the notice of the head of the department, and furnishing copies of their reports to Government.

Camp Equipage Department.

78. We find by returns furnished by the Quartermaster General of the Army, that the fixed allotment of tents and sick carriage maintained for the Madras

Madras army, has varied very considerably (as marginally shown) at several different periods; but the full and elaborate statements furnished to us, intended to show the calculations on which the allotments are based, do not appear to us to establish the necessity of maintaining such large allotments as are shown to have been kept up during the past two years. It is no doubt true, as observed by the Quartermaster General, that "the enhanced estimate set upon the value of European life in India, has correspondingly increased the public expenditure in various ways; consequently, whether in quarters or in the field, the European soldier is a much more expensive article than he used to be. Families also are now provided for in quarters and on the march; and here is another source of expenditure unknown in former years. Above all, the position of India during the last two years and a half is so exceptional, that what has been spent during that time cannot be considered as affording any data for permanent results." But, even after making due allowance for the greatly increased strength of the European forces, and the larger number of tents now allotted with a view to add to their comfort, and accommodate their families, the increase in the number of camp equipage equipments still appears to us very large. At any rate, applying to this branch of the service the principle recently enunciated by the Government of Madras, in respect to the tent lascar establishment, of reducing their numbers on the ground of "the recent reduction of the army," "and the practice of moving troops, where practicable, by rail transit, or steamers," it is clear to us, that whatever may have been the reqirements of the past, the necessity of maintaining such large allotments of camp equipage equipments no longer exists; and the wants of the army in this respect will every day be still further diminished by the calling in of detachments, the smaller number of stations occupied, and the less frequent movement of troops.

YEARS.	Tents. European.	Tents. Native.	Doolies.	Muncheels.	Sick carts.
30 April 1840 - -	495	2,318	1,081	4	128
30 April 1845 - -	581	3,074	1,081	–	128
30 April 1854 - -	418	2,465	799	305	140
30 April 1855 - -	354	2,426	707	302	121
30 April 1857 - -	628	2,907	848	723	140
30 April 1859 - -	1,584	4,039	1,399	1,368	247
5 January 1860 - -	1,310	2,804	1,197	1,046	218

79. The proportions of camp equipage allotted to each division were stated by the Quartermaster General, in reply to our first inquiries, "to depend on the particular circumstances of the division, its geographical position, its isolation for supplies, and the state of the surrounding or adjacent country, the rule being, as regards European and mounted troops, that full equipments are maintained in all of the latter, European or native; and for nearly all of the European forces, Infantry or Artillery. Sappers are also allowed full equipments. For Native Infantry two-thirds equipments are not unfrequently sufficient. Tents are allotted in proportion to the number of troops, one to every 20 Europeans when on field service, and when on ordinary marching service, one to every 25 native soldiers." But it appeared to us that these conditions require to be more clearly and definitely laid down in order to lead to any accurate determination of the real requirements in regard to camp equipage; and as the correct decision of this point is the more essential, because the strength of the tent lascar establishment to be maintained is in a measure regulated thereby (one lascar being allowed for each European soldier's tent, and one for every four sepoy tents), we again addressed the Quartermaster General, asking for further particulars regarding the extent of the camp equipage equipments kept up. These have recently been furnished to us, and we have compiled therefrom the marginal table, showing that equipments on the full war strength, with tent lascars in the proportions laid down, are maintained for nearly the whole of the Artillery, European Infantry, and Cavalry, as also for the whole of the Native Cavalry, and nearly half the Native Infantry regiments; there being also two-thirds equipments, with lascars in proportion, for nearly the whole of the rest of the army; with the exception of the small

Equipments on full war strength for
- 6 { 5 Troops European Horse Artillery. / 1 „ Native „ „
- 19 { 15 Batteries European „ „ / 4 „ Native „ „
- 1¾ Regiments European Cavalry.
- 7 „ Native „
- 10 Companies Sappers.
- 8 Regiments European Infantry.
- 24 { 22 „ Native „ / 2 „ Local „

Equipments on two thirds war strength for
- 2 Batteries European Artillery.
- 1 Regiment European Infantry.
- 27 „ Native „
- 2 „ Veterans.

Equipments on half war strength for
- 1 Regiment European Infantry.

small portion shown in the table, for which only one-half equipments are kept up. In addition to this there are tents and tent lascars kept up at various stations for families and stores; as a reserve of tent lascars for Rangoon, although the lascar establishment there is kept up on the full war strength for all arms of the service.

80. We feel it to be our duty to state unreservedly to Government that we consider this proportion of camp equipage equipments excessive, and its maintenance unnecessary under present circumstances; for we see no reason for any one department being kept almost entirely on the war strength, whilst efforts are being made in every other branch of the service, to bring down establishments and expenditure to a peace scale. As regards expense, it is not merely the actual outlay for the purchase of equipments that must be considered; we must also take into account the extent of building required for storing them, the establishments necessary to keep them in proper order and repair, and the number of tent lascars maintained, regulated as already mentioned by the number of tents; also, the bearers kept up for doolies and muncheels, and the cattle for the sick carts. Nor is it only the actual outlay in this department that is to be considered, but also the indirect reaction on the expenditure of other departments, in consequence of the intimate connexion between many branches of outlay; and further the effect of example, for, if economy be not enforced equally in all branches, not only will the stimulus created by an emulation to bring down departmental outlay to the lowest standard compatible with efficiency be altogether wanting, but the maintenance of any one department on a high strength will lead to the natural and justifiable desire in all others to adhere to the same scale in order not to risk any failure of efficiency. Moreover, the scale on which the establishments under the Quartermaster General are maintained requires especially close scrutiny, because, as being the department through which is regulated the extent of the mobilisation of the military forces, it necessarily becomes in a manner a standard for the establishments of all the supplying departments. We, therefore, recommend to Government that immediate reductions be promply enforced in this department; and it appears to us that it would be quite sufficient to maintain the camp equipage equipments on the full war strength, with tent lascars in proportion, for the moveable columns alone, on whatever scale they may be fixed; with such reserve equipments for the rest of the army as may be shown to be necessary.

81. The total establishment of lascars borne on the strength of the Madras army at five different periods, as extracted from statements furnished by the Quartermaster General, is shown in the margin; and the cost of the establishment in 1858–59 is entered in the Accountant General's comparative statement of disbursements, at 2,69,000 rupees, the amount estimated for 1859-60 being 2,66,000 rupees. In addition to this establishment, however, each regiment of Native Cavalry and Infantry is provided respectively with one tindal and eight lascars, and one tindal and twelve lascars permanently attached, whose duty it is to assist in keeping the lines of the regiment clean, and perform any other regimental work for which they are suited; and they have therefore been likened to the sweepers attached to native regiments in Bengal, which are, however, also provided with ten lascars for tents, permanently attached, both in garrison and in the field, and forming part of the regimental establishment. Each European regiment in Bengal has also ten tent lascars permanently attached; additional numbers being enlisted when corps are going on service, so as to make up a sufficient number to allow one lascar for each tent.

DATE.	Syrangs.	1st Tindals.	2d Tindals.	Lascars.	Total.
June 1835 - -	11	16	65	1,300	1,392
30 April 1850 - -	11	16	65	1,300	1,392
30 April 1857 - -	11	20	73	1,500	1,604
30 April 1859 - -	19	32	118	2,550	2,719
5 January 1860 - -	19	30	100	1,907	2,056

82. His Excellency the Commander in Chief of Madras proposed to Government, with a view to diminish the number of tent lascars, to follow the practice obtaining in Bengal, of distributing the camp equipage to separate corps, and to make the regimental lascars of the Madras Army available for duty as tent lascars; but this suggestion was not adopted by the Government of Madras, who

who pointed out that the regimental lascars have their own appropriate and important duties, both in garrison and in the field. The considerable immediate outlay for the erection of separate regimental store rooms for the regimental camp equipage, necessarily attending on the introduction of that system, would also in the present state of the finances be a great objection, even were the arrangement deemed preferable, as a whole, to that now existing at Madras and Bombay; which, however does not appear to us to be the case. Under his Excellency's proposal, moreover, a separate tent lascar establishment, as per margin,* was to be maintained, independent of the regimental lascar establishment; but this has no existence in Bengal, where, as already mentioned, additional numbers are enlisted for regiments when going into the field, so as to complete the complement of lascars authorised for the several arms of the service. In Bengal also, the Commissariat keep up for movable columns held in readiness to move at the shortest notice, the Quartermaster's establishment of tent lascars, bildars, and bheesties, and on account of these classes a large amount appears amongst the Commissariat disbursements; but as we consider any addition to the already heavy duties of the Commissariat in the Madras Presidency to be inexpedient, and any augmentation of the contingent charges to be financially wrong, we advise an adherence to the Madras and Bombay course of maintaining fixed establishments on a low scale, but capable of rapid augmentation.

* 11 Syrangs.
15 1st Tindals.
40 2d Tindals.
920 Lascars.
986

83. On reviewing his Excellency's proposal for reducing the number of tent lascars, Government, though not accepting it in the form in which made, considered "that the proposition to reduce the establishment of lascars is generally desirable, and may apparently be effected without impairing the due efficiency of the service;" adding, that "consequent on the recent reduction in the strength of the army, and the practice of moving troops when practicable, by rail-transit, or steamers, the number of tent lascars may be materially reduced at present, and a further reduction eventually effected, when the general detachment and treasure escort duties of the army can be taken by the New Police." Government further observed, "that in determining the number of tent lascars to be maintained in future, it is considered that an establishment calculated for half the strength of the army exclusive of the corps on foreign service, or beyond the frontier, may be expected to suffice for all ordinary purposes" The rule thus laid down involves a very important point of economy, and as we fully concur in the views expressed by Government, we were in hopes of being able to show in this report how far it has been carried out; but no results have as yet been communicated to us. We would, however, further recommend that before the establishment of lascars is fixed on the above data, a revision should be made of the camp equipage equipments allowed to each corps; as also of the number of lascars required for such quantity of camp equipage. At present, as we learn by a comparison of the Madras and Bombay Camp Equipage statements, very great differences exist in the numbers of lascars allowed in the two Presidencies for the same duties; for instance, we find 18 lascars allowed in the Madras Presidency for a troop of Royal Horse Artillery, against 9 in Bombay, and 58 for a regiment of European Cavalry, instead of 28; there being also in Madras 66, and 60 lascars allowed respectively to British and Indian European Infantry Regiments, instead of 38 and 33 in Bombay. Indeed, for all duties of every kind, the numbers allowed in Madras appear to exceed those in Bombay; and this alone goes far to show that reductions may be effected in the lascar establishment of the former Presidency.

Order No. 391, 27 Jan. 1860.

84. One reason for hitherto keeping up in the Madras Presidency a large establishment of tent lascars has been the perpetual movements of the troops for many years past, caused mainly by the pressing wants of other parts of the empire, and the necessity of ensuring a regular rotation of corps for foreign service. From a distribution return furnished to us by the Quartermaster General, we observe that 26 of the Madras Native Infantry regiments (nearly one-half of the whole number) have since 1832, occupied on the average, no less than 13 stations; some regiments having been at 17, none at less than nine or 10, and only one at so few as nine, and many having, moreover, been twice on foreign service during the same period. The European forces have also been moved considerably, but still the greater part of the movements has fallen on the native troops; for instance, during these 28 years, the six Golundauze

Artillery Companies have each on the average occupied 12 stations, and have all been twice on foreign service, some of them three times; the eight regiments of Native Cavalry have also occupied on the average 10 stations, and the Native Sappers and Miners have been moved more frequently still, and been more on foreign service than any of the native corps.

85. We may now, however, look for a great diminution in the movements of troops, by the restoration of tranquillity throughout the country, and the concentration of forces; and this relief to the army, combined with the comparative cessation, consequent on the establishment of the New Police Force, of calls for small guards, and of the heavy escort and detachment duty hitherto falling on the native troops, will eventually admit of a very large diminution of the establishment of tent lascars. Pending the final decision as to the strength to be permanently maintained, which must in a measure depend on the revision of the allotments of camp equipage, we would recommend an immediate reduction being made in the present numbers; the maximum establishment being temporarily fixed at 900 of all ranks, instead of above 2,000 as at present, leaving the proportions of the higher grades to be laid down by the Government of Madras, in such numbers as to admit of any augmentation that the necessities of the service may call for.

86. The calculation for a permanent establishment of tent lascars to be kept up in time of peace might, we conceive, be made at the rate of 10 per regiment, the number allowed to each corps in Bengal; and additional numbers of lascars might be temporarily entertained for any portion of the forces required to be held in readiness for immediate service, as also for special purposes, as may be found necessary. But, on these occasions the application of the Quartermaster General setting forth clearly the numerical increase proposed, the expense to be incurred, and for what service required, should be submitted for the sanction of Government.

87. The whole lascar establishment should be annually revised by the Quartermaster General, and duly authorised by Government; and another important point requiring the strict enforcement of regulations, is the employment of the lascars when not in the field.

88. In the Madras Presidency, as at Bombay, the tent lascars of the army are formed into a distinct corps; and when not required for tent service, with troops in the field, or marching, they are by the rules of the service directed to be attached to arsenals, the tents and other equipments being lodged therein. According to established regulations, we find that the first duty of the Madras tent lascars when in garrison, is the repair of the camp equipage to which they are attached; but when these repairs have been completed, such lascars as can be spared from the ordinary tent duties, are available for employment on work connected with public buildings, the construction and repair of roads in cantonments, or in such other way as may be authorised by the officer commanding the division or station. Batta, or working money, is not granted for the performance of these duties, and lascars are therefore not to be employed on them for more than eight hours a day. We think, however, that their primary duty of repairing tents has, in a great measure, been lost sight of, for on our calling the attention of the officer in charge of the camp equipage depôt at Madras to the extent to which the repairs of camp equipage are performed by the Commissariat, he informed us that he is "not aware of any regulations authorising the repairs of camp equipage to be executed by tent lascars." And by a statement of the employment of the tent lascars at all stations of the Presidency in October 1859, furnished at our request by the Quartermaster General, we find that considerable numbers were employed in charge of vacant lines, looking after and cleaning parade grounds and unoccupied public buildings, watching butts, with major-general's and garrison flag-staffs, repairing the roads of the cantonment, and as orderlies.

89. From the above it is evident that it is the custom to employ tent lascars in the Madras Presidency, on various duties wholly unconnected with tents, which are no doubt important in themselves, but should be provided for by other means, under the sanction of Government. We are fully satisfied that these duties could be performed by other classes on lower pay than lascars; and

and it is moreover a clear violation of the important financial principle that money sanctioned for one purpose shall not be appropiated to any other, however useful, to keep up an establishment for one object and employ it for other services. We consider, therefore, that it would be advisable, so far to limit the establishment of tent lascars in time of peace as not to admit of the possibility of their being withdrawn for the extraneous purposes above enumerated; and whatever be the strength fixed, they should, when not in the field, be placed entirely under the control of the Commissaries of Ordnance, for employment in the arsenals, primarily in making up and repairing tents; but if this duty be not found to occupy all their time, they might perform the duties of store lascars, whose numbers might then be reduced.

Army Transport Cattle.

90. In order to assist us in forming an opinion as to the extent of the cattle establishments required to be maintained for the Madras army, we have been favoured with the wishes of his Excellency the Commander in Chief of that Presidency, in respect to the amount of force to be mobilised, in four divisions of the army; and the following abstract table, compiled from detailed statements furnished to us by the Deputy Quartermaster General, shows the strength, composition, and proportions of the different arms, of the four movable columns which his Excellency deems it necessary to maintain. But, as far as we understand, this force is not to be fully equipped with cattle for all services; only the numbers required for the movement of the troops, and the services specially connected with the Camp Equipage Department, being kept at all times in readiness, and on the full war strength.

RANKS.	Composition of Movable Columns in Divisions of: Mysore.	Bellary.	Hyderabad.	Nagpore.	Total.
Staff Serjeants	24	15	24	15	78
Native Officers	54	53	52	52	211
European, N. C. rank and file	2,094	1,214	1,880	1,181	6,369
Native N. C. rank and file	2,101	2,051	2,019	2,019	8,190
Total	4,273	3,333	3,975	3,267	14,848

CORPS.	Proportions of different Arms: Mysore.	Bellary.	Hyderabad.	Nagpore.	Total.
Troops Horse Artillery	1	–	1	1	3
Batteries Foot Artillery	–	1	–	–	1
Regiment Native Cavalry	1	1	1	1	4
Regiment European Cavalry	1	–	1	–	2
Regiment European Infantry	1	1	1	1	4
Regiment Native Infantry	2	2	2	2	8
Companies European Infantry	2	–	–	–	2
Companies Native Infantry	1	–	–	–	1

91. It will be seen from the above that the four movable columns are intended to comprise a force of 14,848 men, of whom nearly one half are Europeans; and as regards the proportion of siege ordnance to be maintained with this force, we received from the Quartermaster General, shortly after our arrival at Madras, a statement as per margin,* showing 108 pieces, which his Excellency then proposed should be fully equipped and equally divided into three siege trains of 36 pieces each, to be located at the stations of Bangalore, Secunderabad, and Kamptee. But in consequence of references made by us on the subject of the quantity of cattle that must be maintained in order to give effect to his Excellency's views, the estimated cost of which was found as stated by the Quartermaster General, to be "enormous and unexpected," his Excellency was induced to modify the allotment, and now wishes to maintain only one siege train of 36 pieces, composed as per margin.†

* 36 - 24-pounder Guns.
12 - 8-inch Howitzers.
30 - 8-inch Mortars.
30 - 5½-inch Mortars.
108 Pieces.

† Secunderabad.

18 { 6 - 24-pounder Guns. / 2 - 8-inch Howitzers. / 5 - 8-inch Mortars. / 5 - 5½-inch Mortars.

Kamptee

18 { 6 - 24-pounder Guns. / 2 - 8-inch Howitzers. / 5 - 8-inch Mortars. / 5 - 5½-inch Mortars.

92. This train is to be divided between Secunderabad, and Kamptee, and held in complete readiness for field service; cattle for draught, as also for the transport of the full allotment of projectiles, stores, &c., being permanently maintained; and the Deputy Quartermaster General informs us, that for this purpose an establishment of cattle, as per margin, would be required; the proportion of cattle for draught and for the transport of projectiles and stores being calculated on the scale laid down in the tables of draught cattle in the General Orders of the Madras Presidency, and for the ammunition, at 140 pounds per bullock load. In reference to this proportion of cattle, his Excellency desired the Quartermaster General to bring to our notice "the extraordinary difference that exists between the number of cattle that is required for ordnance in this Presidency and in Bengal, considering it a subject well deserving the attention of the Commission."

	Bullocks per piece.	Number of pieces or carriages.	Total Bullocks.
1—24-pounder Carriage	58	12	696
1—8 inch Howitzer	32	4	128
2—8-inch Mortar	21	5	105
4—5½ inch Mortar	16	2½	40
Projectiles:			
1—24-Pounder — 500 R. Shot, 100 Com. Shell, 100 Spbl. Case, 100 Canister	143	12	1,728
For 1—8-inch Howitzer — 500 Com. Shell, 100 Spl. Case, 100 Canister	230	4	920
For 1—8-inch Mortar — 500 Com. Shell, 25 Carcasses	174	10	1,740
For 1—5½-inch Mortar — 500 Com. Shell, 50 Carcasses	70	10	700
Gunpowder:			
12—24-pounders, at	9,600 lbs	each	828
4—8-inch Howitzers, at	2,800 „	„	80
10—8 inch Mortars, at	1,762 „	„	130
10—5½-inch Mortars, at	640 „	„	48
Stores, including spare:			
5 Platform Carts per 24-pounder	36	12	432
8 Ditto per 8-inch Howitzer	58	4	232
4 Ditto per 8-inch Mortar	29	10	290
2 Ditto per 5½-inch Mortar	9	10	90
Spare cattle, 1 to 6	—	—	1,364
TOTAL Bullocks			9,551

93. We have accordingly since our arrival in Bengal taken opportunities of inquiring into this subject, and find that one reason for much larger numbers of cattle being allowed in Madras than in Bengal is the difference in the size of the draught cattle used in the two Presidencies; the minimum height in Madras being 46 inches against 50 in Bengal. The Bengal bullocks are also, no doubt, of superior quality for draught in long teams, owing to the greater care taken in selecting them. We learn from the Commissary General Fort William, in letters dated 16th and 23d March 1860, that "before bullocks are purchased for the service of the Artillery, they are surveyed by a committee of officers specially selected for the duty, for their skill and judgment in bullocks, and the committee are required to report as to the age, height, capability, and power of each animal." The regulations on these several heads are as follows:—

Age—"Not to be less than five years, not to exceed eight years."
Capability—"Strong enough to draw pieces of ordnance in certain fixed proportions."
Height—"Not to be less than (50) fifty inches."
Measurement—"Taken from over the withers, or the top of the shoulder, at the root of the hump."

Indeed, the superior fitness of the Bengal bullock for draught, especially in long teams, is fully established by the fact, that the numbers of cattle allowed in Bengal for the movement of heavy ordnance and carriages, are so calculated as to admit of considerably greater weight per head in draught, than could be allotted to the smaller sized animal of Madras. We understand that this question has been already fully reported on at Madras, and that the records of the Government of Fort St. George contain the fullest information in detail, on the low standard fixed for the cattle maintained by Government for the Ordnance service, from which, as we are informed, it is apparent that the use of large numbers of cattle of small size and diminished force, is less economical than fewer but more powerful cattle would be found.

94. The number of bullocks (9,551) above shown to be required for the movement of the siege train, in a complete state of equipment, with extensive allotments of projectiles, appears to us very large; and although we are fully alive to the necessity of having a sufficiency of powerful pieces of ordnance in immediate readiness for service, a point hitherto not sufficiently attended to, we at the same time consider it most important, in the present state of the finances,

to

to keep the charges on this account considerably below the outlay that must thus be incurred. Since arriving here we have made inquiries regarding siege ordnance; and judging from the views expressed by the Inspector General of Ordnance in Bengal, in a letter No. 12,273, dated 29th February 1860, regarding the modifications in the organization of siege trains and heavy batteries, that recently acquired experience points to as suitable for adoption, we think that a degree of economy may be effected without impairing the efficiency of siege ordnance; and we, therefore, beg to submit for the consideration of Government the following extract from a letter from Lieutenant Colonel Scott, Inspector General of Ordnance.

95. "I have recently sent in a revised statement of siege trains recommended for arsenals and magazines, consequent on the sanction of Government to the organization of heavy batteries, consisting of ordnance, &c., as per margin,* with the necessary proportion of draft cattle and equipments complete. These batteries are be permanently attached to reserve Companies of Artillery, and posted in stations, at a distance from magazines. The reductions in the trains will provide the ordnance and carriages required for the organization of the heavy batteries, of which one is now under trial at Meerut. A reduction in the establishment of bullocks for siege trains laid down in the General Orders above quoted has been already sanctioned by Government in letter from Military Department, No. 121, dated 12th December 1859, a sufficient number only being retained for 10 heavy batteries and for magazine use; and calculating the heavy batteries at 280 bullocks each, 2,800, and 1,174 for magazine use, total 3,974, this measure will effect a reduction of 6,980 bullocks." "For the carriage of ammunition and stores of siege trains, in the event of their being required for service hereafter, the department must be dependent on the carriage of the country as hitherto; and for the draft of the ordnance itself, a proportion of elephants will be required to be kept up by the Commissariat Department. They might be made available, however, in time of peace, for the use of troops when on the march, and for Commissariat purposes generally."

* 2—18-pounder Guns.
2—8-inch Howitzers.
2—8-inch Mortars.
2—5½-inch Mortars.
28 Ammunition Carriages.
8 Platform and store carts.
6 Gun and Howitzer carriages, including two spare.
216 Rounds per gun.
96 Rounds per Howitzer.
190 Rounds per Mortar.

96. When the original proposition for the formation of these heavy batteries, which first comprised two 24-pounders, was submitted to the Right Honourable the Commander in Chief, his Excellency Lord Clyde considered "that heavy batteries constituted as proposed will be sufficient for all ordinary purposes of warfare in this country. His Lordship, however, is strongly of opinion that two 18-pounders should be substituted for two 24-pounders in the organization of these batteries, and in this opinion his Lordship stated that he is supported by the Acting Commandant of Artillery." "Practically, his Lordship believes, that the 18-pounders will be found as useful when brought into action as the 24-pounders, and bearing in mind the peculiar duties upon which these batteries will be employed, the nature of the ground they may have to traverse, and the necessity for their being at all times able to keep up with the other troops of the column to which they are attached, I am to beg you to submit to his Excellency the Right Honourable the Viceroy and Governor General in Council, Lord Clyde's recommendation, that the batteries be composed of two 18-pounder guns, with the same number and description of howitzers and mortars, and the same amount of ammunition, as laid down."

11 February 1858. No. 313, to Secretary to Government of India.

97. Government will remember that in our report dated 29th October 1859 (para. 17), we made a similar recommendation in reference to the siege trains of the Bombay Presidency; and as the 18-pounder gun may now be considered to be authoritatively recognised by the decision of the Right Honourable the Commander in Chief, and the Governor General in Council has sanctioned "the formation of 10 heavy batteries with the establishment proposed by the Inspector General of Ordnance, but with the modifications suggested by his Lordship in regard to the substitution of 18 for 24-pounder guns, which measure is entirely approved," we think it would be advisable for Government, with a view to establish uniformity throughout the siege trains of India, to order the introduction of the 18-pounder gun into the trains of Madras and Bombay, to be used in substitution of the 24-pounder.

From Secretary to Government of India to Adjutant General of the Army, dated 22 March 1859, No. 918.

98. The 10 heavy field batteries thus formed in Bengal, comprising in all 80 pieces (as per margin), are to be entirely distinct from the reserve siege ordnance maintained in arsenals, complete with equipments and ready for issue, but without the cattle required for moving them, which must be collected on the necessity

20—18-pounder Guns.
20—8-inch Howitzers.
20—8-inch Mortars.
20—5½-inch Mortars.
80 pieces.

necessity arising. The Inspector General of Ordnance having proposed that the cattle for these batteries be supplied by the Commissariat, his Excellency the Commander in Chief did not think "that it would be expedient to make over the cattle of these batteries at any time to the Commissariat Department, as suggested by the Inspector General of Ordnance. On the contrary, Lord Clyde considers that the batteries should be at all times efficient and ready for service; and to ensure this the cattle should, in his Lordship's opinion, always be with the battery and exercised with the guns constantly throughout the year. Lord Clyde also concurs with Brigadier R. Horsford as to the propriety of the mahouts and drivers of the batteries being regularly enlisted as fighting men. The Commander in Chief considers that 10 or 12 of these batteries would be sufficient for the Bengal Presidency. Their location would depend, of course, upon the circumstances of the times." "If authority is received for the formation of a certain number of batteries, Lord Clyde would cause them to be gradually formed and companies of Royal or Bengal Artillery attached to them, as might be found most convenient." "His Lordship eventually does not propose to maintain any other heavy field battery in Oude, but has directed two 5½-inch mortars, with a sufficient quantity of ammunition, to be posted at each station in the province where a troop of Horse Artillery or light field battery is located, so that there may be ready means of shelling insurgents out of any serai or walled inclosure that they might attempt to defend." And the Governor General in Council entirely concurred with his Lordship in the opinion, "that the cattle attached to these batteries should be kept with the batteries at all times, and exercised with the guns constantly throughout the year; as also that the mahouts and drivers should be regularly enlisted as fighting men;" adding that "the distribution of mortars at the several stations in Oude at which a troop of Horse Artillery or a light field battery is stationed, is entirely approved."

99. We have made these quotations in order to show the recognition by his Excellency Lord Clyde of the important principle, that these heavy batteries, by being attached to reserve companies of artillery, will become a component part of the army at all times in an efficient state, ready for service equally with the light field ordnance; and in common with these will be in charge of regimental officers, and similarly have a separate establishment of cattle, with attendants enlisted as fighting men. The composition of the batteries, as respects the number of each calibre of ordnance, may be varied according to the service for which needed; the batteries being occasionally composed of pieces of only one nature, of fewer pieces with a larger allotment of projectiles, or more pieces and fewer projectiles: the combinations varying from time to time, according to local circumstances and the necessities of the service.

100. The amount of cattle required to be maintained for the movement of the four columns comprising 14,850 men, with the siege ordnance and equipments as above, is given in detail in the following statement, compiled from one furnished to us by the Deputy Quartermaster General; the proportions of the different kinds of cattle and carriage belonging to this establishment, to be kept at the several stations, being also shown:—

STATIONS.	Elephants for Camp Equipage.	Camels, for					Carriage Bullocks for Small Arms Ammunition.	Draught Bullocks for			Bullocks for Forage.
		Ordinary Service.	Riding.	Tarpaulins.	Kits.	Regimental Stores.		Sick Carts.	Ordnance Ammunition.	Siege Guns.	
Bangalore	38	313	—	38	408	19	691	125	83	—	34
Mulliaporum	—	—	—	—	—	—	70	—	—	—	—
Calicut	—	—	—	—	—	—	108	—	—	—	—
Bellary	21	217	100	23	311	14	664	88	83	—	21
Secunderabad	40	328	200	38	408	19	691	125	83	4,776	609
Kamptee	26	237	200	23	305	14	666	88	83	4,775	594
	125	1,095	500	122	1,432	66	2,890	426	332	9,551	1,258
		TOTAL — 3,215 Camels.						10,309 Bullocks.			

In reply to some remarks made by us regarding the extent to which the force would be held in readiness for immediate movement, the Quartermaster General begged

begged us to observe that he did not say "that the force" (which we understand to be the one above detailed) "is to be held in readiness for active service, but that the force therein described is provided with cattle, including the field forces which have extra carriage for kits, ammunition, &c." We cannot say that this explanation is clear to us, but we lay it before Government in the words of the Deputy Quartermaster General, only observing, that reference is made in the same paragraph to the Native Infantry regiments belonging to the above force, "for which cattle for field service is to be maintained."

101. We consider that if carriage for the movable columns be maintained on the scale above shown, a considerable addition must be made on account of transport for the Commissariat supplies of provisions, grain, medicines, medical and hospital comforts, bedding, and other stores that must accompany the force into the field. Carriage for these articles is not provided for in the above allotment, and on applying for further information on this point, the Quartermaster General informed us (in letter dated 9th December, No. 3042) that "as regards the furnishing of carriage for provisions and all the other items noted in the concluding part of your letter, the Commander in Chief does not consider that Government need be put to the expense of maintaining any. The country may be depended on to furnish its quota of carriage on an emergency, without requiring Government to maintain a vast establishment of cattle for which, when there was no occasion for their services in the field, it would be difficult to find occupation or work." But with all deference to his Excellency, we submit that these remarks apply, in a measure at least, to the cattle establishment for the movement of the camp equipage equipments of the columns; and further, that the complete efficiency of the force could not be maintained, unless the equally efficient and rapid movement of the requisite supplies from all branches of the service be ensured, which we consider could not be the case, if the Commissariat and other departments be left wholly dependent on the carriage of the country. The extent to which hired carriage and cattle can be obtained is very uncertain now that the system of impressment is stopped under orders from Government; and the contract system though generally useful, could not be wholly depended on in cases of sudden emergency, where every hour's delay is of importance. We would respectfully submit to Government, that we cannot recognize the expediency of keeping one department on the most expensive scale, with every facility for movement, whilst other equally important ones are placed on quite a different footing; and we would suggest to Government whether it would not be preferable to maintain a smaller movable force, provided with transport not only for the troops, ordnance, and equipments, but also for such quantities of supplies of all kinds, as may be deemed necessary for maintaining its efficiency when in movement, and in the field.

102. The Commissary General has furnished us with a statement in detail, of the weight of the different kinds of supplies that would be required from his department for each arm of the force, for one month, and the extent of carriage required for its transport; informing us, that "the statement has been made out for a month of 30 days, allowing 10 per cent. wastage." The extent of carriage required is estimated at 14,483 bullocks, and 313 carts; but the Commissary General adds, that while double the quantity of rations for Europeans were sent "with the last force equipped for the field by this department, grain only equal to 10 days' consumption for natives, horses, and public cattle was kept up, and proved to be ample;" and this limitation would have the effects of diminishing the number of bullocks by about one-third.

103. Another statement (as per margin), shows the establishment of reserve cattle it is proposed by his Excellency the Commander in Chief to keep up, at those stations where no moveable columns are to be maintained, but where European troops are located, in order to meet the ordinary peace movements of the European soldiers and their families; and the following explanations from the Quartermaster General, show the purposes to which these reserve cattle are intended to be applied, as also the reasons for keeping up these descriptions of cattle: "The reserve cattle (elephants and camels) in each division, are intended to supply carriage for the camp equipage of families of European regiments,

STATIONS.	Elephants for Camp Equipage.	Camels for Camp Equipage.	Carriage Bullocks Small Arm Ammn.	Bullocks, Draught. Sick-Carts.	Bullocks. Forage.
Madras	21	136	-	88	12
Trichinopoly	21	135	-	88	15
Jackatalla	16	81	-	56	—
Vizianagrum	35	116	-	79	10
Cannanore	16	104	-	79	—
Mangalore	-	-	100	—	—
Mulliaporum	-	-	13	—	—
Jaulnah	16	121	-	88	—
TOTAL	125	694	113	478	37

ments, also to take the place of sick cattle and casualties, and to go towards furnishing the portion of the European troops not specially provided for above, with means of transport if required. Reserve bullocks are not needed to be maintained, because they are to be purchased or hired when required; not so with elephants and camels, the former die at the rate of 9 per cent. per annum, the latter 18 per cent.; and as they are usually supplied biennially, the decrease at the end of the second year by casualties, renders a reserve for the intermediate period indispensable." And in a subsequent communication the Quartermaster General added, "that at all the stations enumerated (which are not stations where the moveable columns are to be maintained), public cattle is required, not specially for field service, but for ordinary marches, and field if required."

104. The total number of cattle of different descriptions, thus proposed by his Excellency the Commander in Chief to be maintained for the whole army of the Madras Presidency (exclusive of Pegu) is shown in the margin; but the carriage required for the Commissariat stores, to accompany the moveable force, not being included therein, we have necessarily only an incomplete view of the extent of transport that would be needed, to meet all requirements. The estimated cost of the maintenance of this cattle establishment, exclusive of the expense of replacing casualties, is given below; contrasted with the actual cost of those maintained respectively on 1st May 1857, and 1859. The rates per head for maintenance, on which our calculation is based, are deduced from statements furnished to us, regarding the accuracy of which we are far from certain; but even supposing them not to be correct, the comparison will still hold good, as the same rates are applied to the three periods, and three scales of establishments. The cost of maintaining the additional amount of carriage above detailed, for transporting the Commissariat stores for the force, may, we think, be calculated at about two lacs per annum; and the outlay for replacing casualties would probably raise the total expenditure on account of the Army Transport Cattle establishment, to about 25 lacs per annum.

CATTLE.	For moveable columns, siege, Ordnance, &c.	Reserve at other Stations.	TOTAL.
Elephants	125	125	250
Camels	3,215	694	3,909
Carriage Bullocks	2,890	113	3,003
Draught Bullocks	10,309	478	10,787
Forage Bullocks	1,258	37	1,295

	Rate of Maintenance per Head per Annum.	Maintained on 1st May				Proposed for Moveable Columns, Siege Ordnance, Reserve, &c.	
		1857.		1859.			
	Rs.	*Nos.*	*Rs.*	*Nos.*	*Rs.*	*Nos.*	*Rs.*
Elephants	700	254	1,77,800	310	2,17,000	250	1,75,000
Riding Camels	165	—	—	—	—	500	82,500
Ordinary Camels	165	716	1,18,140	971	1,60,215	3,409	5,62,485
Draught Bullocks	90	3,943	3,54,870	4,675	4,20,750	10,787	9,70,830
Pack Bullocks	35	2,484	86,940	3,193	1,11,755	3,003	1,05,105
Forage Bullocks	—	235	—	216	—	1,295	—
Dooley Bearers	100	2,755	2,75,500	2,983	2,98,300	—	2,98,300
TOTAL	—	—	10,13,250	—	12,08,020	—	21,94,220

105. It rests with the Government of India to decide whether the political necessities of the country render it indispensable for the large force of 14,850 men to be at all times maintained in readiness for immediate movement in the Madras Presidency; and if so, whether it be requisite at all times to keep up the full amount of carriage for the various equipments of the whole strength. On the determination of these points rests the question, whether a large additional outlay as compared with former years must be incurred on account of transport, or whether the cattle establishment at present maintained, might not, under economical arrangements, and by a careful revision of the proportion and kinds of cattle used for various purposes, as also of the quantities of stores of various kinds to be carried (as recommended in paras. 14 and 15 of our Report from Bombay, dated 29th October), be found sufficient to meet the requirements of the

the moveable columns of the Madras army. We have already in our two reports on the Bombay Presidency, shown how highly we appreciate the power of moving troops with rapidity and certainty, and pointed out the advantage that a small but efficient force has over a large one without the power of equally prompt movement; and we hold similar views as to the Madras moveable force. With regard to the large reserve of cattle proposed to be kept up for the ordinary movements of European soldiers and their families, we are of opinion that if good transport trains were established on the leading thoroughfares throughout the Madras Presidency, the necessity of maintaining Government cattle at stations where moveable columns are not located, might be avoided; and as these trains should, whenever not required for the Government service, be open to the public (as is already the practice in Bengal, and as recommended by us in regard to those of the Bombay Presidency), the receipts from the public traffic would in a great measure cover the expense of maintenance, whilst at the same time the existence of such means of transport would tend rapidly to develope the resources of the country.

106. It may confidently be anticipated also, that other means of more rapid movement will shortly be available; a railway is already in course of construction from the coast inland to Trichinopoly, and another line, now far advanced towards completion, runs from Madras to the foot of the Neilgherries, bringing Jackatalla in close connexion with the capital of the Presidency. It would not be difficult to connect Trichinopoly with this line; and Bangalore and Bellary will also probably soon be brought into rail communication with Madras. Moreover, the inland water communication we may hope shortly to see established along the Madras coast, so favourable to its formation, as also that by means of the Godavery river, will ere long admit of military forces and stores being moved speedily and safely to many parts of the Madras provinces, and landed in the heart of Berar, far towards Central India: and we think that full consideration should be given to the facilities for movement thus likely soon to be available, before sanctioning a large additional outlay on account of transport cattle, at a moment when the state of the finances calls for strict economy in all branches of the military service.

107. It must be observed, that the public cattle in the Pegu provinces is not, as far as we can ascertain, included in any of the above statements; but it is shown separately in a statement of Commissariat charges on account of the Tenasserim and Pegu provinces, and the Straits Settlements, that we submit further on. Indeed, the large and of late greatly increased cost of the Military and Commissariat establishments of the Eastern Settlements, on account of the troops there stationed, which is almost entirely borne as a charge against the revenues of the Madras Government, is so serious a drain on the finances of that Presidency, that in order to place clearly before the Government of India the total military charges of these dependencies, we have resolved on dealing with them separately.

Ordnance Department.

108. The outlay in the Ordnance Department for supplies of ordnance and military stores received from England, as well as for those purchased in India, and supplied by the Commissariat, has greatly increased during the past three years, as will be seen by the marginal table showing, for a series of eleven years, the annual amount value of military stores received by the Ordnance Department from England, and the Commissariat, including supplies of tents, &c. The average annual outlay during this period, is about seven lacs for stores from home, and three lacs from the Commissariat; this high average annual rate being attributable to the large quantities received during the past three years, amounting to about one-half of the receipts of the whole period. The increased cost of stores supplied from home, first remarkable in the year 1849, is chiefly due to the large supply of percussion muskets then furnished, on the introduction of that arm: and the augmentation in 1855–56 is attributable to a large quantity of stores and machinery sent out for the Public Works Department being included in the Ordnance indent, and extensive supplies of machinery being furnished for use in the

YEARS.	Amount Value of Ordnance Stores supplied from		
	England.	Commissariat Department.	Total.
	Rs.	*Rs.*	*Rs.*
1848–49	14,53,076	1,51,762	16,04,838
1849–50	9,93,067	94,263	10,87,330
1850–51	1,35,539	1,35,060	2,70,599
1851–52	2,10,015	1,99,511	4,09,526
1852–53	1,17,412	1,23,920	2,41,332
1853–54	48,627	1,57,889	2,06,516
1854–55	1,72,659	1,52,207	3,24,866
1855–56	4,59,161	1,68,920	6,28,081
1856–57	7,22,788	2,95,893	10,18,681
1857–58	10,98,161	13,60,927	24,59,081
1858–59	27,98,160	7,45,138	35,43,298
Total *Rs.*	82,08,665	35,85,490	1,17,94,155

Ordnance Department. The much larger increase of outlay that has taken place since 1856–57, is ascribed to the necessity of providing for the probable or even possible requirements of the service, in consequence of the disturbed state of the country, which involved extensive reserves being maintained, on a scale even exceeding that which regular warfare would require; as also to the introduction of Minie rifles, the cost of which alone amounted to several lacs, and to large quantities of stores, such as guns, gun-carriages, harness, ammunition, &c., being sent out for the Royal Artillery. But as we learn by a Despatch from Her Majesty's Secretary of State (No. 461 of 15th December 1859), that as regards the Bombay Presidency, "no more stores will be sent out for the exclusive use of the Royal Artillery, except on special indents. It will rest with the Indian Governments to supply the wants of the Royal Artillery from local sources;" we presume that the same course will in future be followed in respect to the Madras Presidency.

109. As regards the charges for Commissariat stores supplied to the Ordnance Department, about three-fourths of the increase of outlay since 1856–57, is due to the requisitions made on Madras for supplies of tents. The Government of Bombay called for tents for 20,000 men at Ferozepore, and the Government of Bengal for tents for 24 regiments; and these demands were partly complied with, in addition to those caused by the additional strength of the Madras forces; large quantities of tent cloth and other materials (the chief of which are shown in the margin) being also supplied to the camp equipage department. It should be here mentioned also, that these supplies, though debited against the Ordnance Department, are entirely for the camp equipage department of the army, under the orders of the Quartermaster General, who in the Madras and Bombay Presidencies (contrary to the practice of Bengal), has entire control over the arrangements for the maintenance and use of camp equipage, the Ordnance Department being only store-keepers, and accountants for the outlay incurred for repairs; but we have reason to believe that measures have been adopted by the Madras Government, whereby the outlay on this account will be greatly reduced in future.

	1856-57.	1857-58.	1858-59.
	Rs.	*Rs.*	*Rs.*
Tents of sorts	12,784	6,69,808	1,69,765
Carpets for tents	2,350	- -	1,351
Carpets, hill	- -	4,288	—
Cases, gunny	- -	17,831	1,813
Cloth, tent	4,245	10,010	3,957
Cloth, white	- -	3,034	—
Mallets, tent	- -	3,688	3,955
Poles, tent, native	- -	3,873	—
Poles, door	- -	2,340	—
Poles, ridge	- -	2,779	—
Poles, standing	- -	4,944	—
Rope cotton	- -	4,096	6,078
Tape cotton	- -	2,149	1,321
Walls for tents	- -	65,611	9,789
TOTAL - - *Rs.*	19,379	7,94,451	1,97,969

110. The increase in the expenditure of Ordnance and military stores, entered under the three technical heads of "sale," "issue," and "supply," has also been very considerable of late; for out of stores to the value of 12¼ and 129 lacs, respectively, sold and issued to the Civil and Military Departments during the 10 years ending 30th April 1859, nearly one-half of the former, and one-third of the latter, were disposed of during the last two years alone; and out of 36 lacs of stores supplied to other Presidencies and Governments during the same period, nearly 27 lacs were furnished within the last three years, of which 24 lacs are debited to the general Government of India. The total value of the Ordnance stores sold, issued for use with departments and corps, and supplied to other Governments during the above period of 10 years, is entered in the books of the Accountant General at 1,77,39,718 rupees, giving an annual average of 17 lacs; but the accounts show nearly one-half of this amount, 84 lacs, to have been expended during the last three years alone, and we think that the annual average outlay on that account may in future be calculated at about 13 lacs. The value of stores received by the Ordnance Department during the same 10 years, is entered at only 1,01,89,317 rupees, showing a difference of above 75 lacs; which may however be explained by considering the increased value acquired when the materials are worked up in the arsenals and Ordnance manufactories.

Year Ending 30 April	In Arsenals.	With Corps.	TOTAL.
	Rs.	*Rs.*	*Rs.*
1854	1,12,11,947	38,02,853	1,50,14,809
1855	1,08,50,169	39,46,069	1,47,96,238
1856	1,15,92,528	37,28,616	1,53,21,144
1857	1,14,65,478	38,91,446	1,53,56,924
1858	1,21,63,539	49,61,844	1,71,25,383
1859	1,56,04,275	50,00,000	2,06,04,275

111. The marginal statement shows the amount value of Military and Ordnance stores that were in the several arsenals of the Madras Presidency and in use with corps, during the last five years, from which it will be seen that the usual proportion was not exactly maintained during the year 1858, the value of stores in use with corps having increased more than that of stores in arsenals; but there is nevertheless a large amount of stores now on hand, and the Secretary of State

State for India being well aware of this circumstance, as also of the reductions ordered in the military forces, may perhaps be enabled so far to reduce the demands made in the indent for 1859-60, that the outlay in England for this branch may be found not to exceed that of 1854-55.

112. The attention of the Officiating Inspector General of Ordnance, Lieutenant Colonel Simpson, has already been given to the necessity of discontinuing, or at least greatly reducing his demands for Ordnance supplies on England, as well as on the Commissariat and local markets; and as he has co-operated with us in devising measures for economising the public money, and is fully alive to its importance, we expect the expenditure of the department during the current year to be brought down to the minimum limit of efficiency. Lieutenant Colonel Simpson informs us, in forwarding the annual indent for Military and Ordnance stores required to be sent out from England during the season of 1860-61, that "consequent on the receipt of very extensive supplies of stores from England during the past two years, the entries in the present indent are of a very limited nature, the demands being carefully restricted to those articles of which very small quantities remain in arsenals, or which are altogether deficient," and that "the estimated value of the whole of the stores indented for, will probably not exceed the sum of 93,000 rupees;" but it must here be mentioned, that the Home authorities have it in contemplation to send out a supply of new arms for the native troops, which, although probably not reaching Madras till late in the year 1860-61, will greatly increase the estimated value of receipts from England for that year.

113. We also learn, that the supply from the Commissariat of all descriptions of Ordnance stores, even of the most ordinary kind, has already for four months past been almost entirely stopped; and this measure is useful not only as regards the actual saving effected, but further as admitting of the large outstanding balances existing in the Commissariat Department against the Ordnance branch, being now brought to account, and enabling the two departments to bring into agreement the debits and credits entered in their respective journals and ledgers, which though nearly correct in the aggregate of a series of years, exhibit great differences as regards each separate year. In reference to these discrepancies the Auditor of Commissariat Accounts states (in a letter dated 22d March 1860), "that the charges on account of supplies made by the Commissariat to the Ordnance Department, are adjusted in the Commissariat Journals, as per accounts of the executive Commissariat officers; and the difference between them and the entries in the Ordnance books, is ascribable to their not having been entered in the month in which the articles were supplied, but in subsequent months' accounts, when the prescribed vouchers from Ordnance officers in support of the charges had been obtained." We have, however, entered into communication with the Accountant General, Inspector General of Ordnance, and Auditor of Commissariat Accounts on this point, and the latter officer informs us that measures are in progress "to ensure uniformity in the debits and credits in the Commissariat and Ordnance Departments respectively; the Commissary General having been requested to adopt the necessary measures to instruct the several executive Commissariat officers immediately to enter all charges for supplies without waiting for vouchers, thus preventing for the future descrepancies in the public accounts."

114. It will be seen by a reference to the proceedings of the Madras Government, No. 4480, of the 17th December 1859, that under a revision of the arsenal establishments of the Madras Presidency, an annual saving of 48,185 rupees has been effected, by means of the abolition of two small arsenals, and diminution of the establishments of others. Suggestions are also made for carrying out further reductions to the extent of 57,287 rupees, which would be a total saving of 1,05,472 rupees; and deducting therefrom a proposed increase of outlay of 8,835 rupees, the net amount of saving effected and proposed remains at 96,637 rupees, being 19 per cent. on the cost of Ordnance establishments, as the same stood on the 1st March 1859. A further saving of about 37,000 rupees will be effected on the abolition of the Ordnance branch attached to the Saugor Field Force; and we have no doubt that by means of all these reductions, the Ordnance charges for arsenal establishments will be brought down to the low scale of 1835-36, and yet be found entirely compatible with efficiency. We are of opinion that when the excellent and expensive machinery that has been supplied to the gun-carriage and gunpowder manufactories and the bullet factory, is fully brought into play,

corresponding reductians in these establishments should promptly be made, unless, indeed, it can be shown that a much greater amount of work than formerly is turned out at a cheaper rate, and that Government consider these results sufficient to warrant the keeping up of the same establishments as before, in addition to the machinery. It will be observed, however, from the same papers, that the propositions of the Acting Inspector General for reduction of establishments and outlay, were made and accepted by the Government of Madras, on the understanding that greater facilities for the transport of stores will shortly become available, and that corresponding reductions will be made in the strength of the military forces, and in the other branches of the service with which the Ordnance expenditure is intimately connected; failing which, we cannot hold out the prospect of the charges of the department being kept at the low scale above proposed.

Remount Department.

115. We now request the attention of Government to the outlay on account of remounts, and the remount agency at Oossoor. The charges for the former, as brought to account in the Ordnance and Commissariat books, and furnished to us respectively by the Inspector General of Ordnance, and Auditor of Commissariat Accounts, are shown for a series of years in the table below; and although the amounts entered in the books of the two departments, do not agree year by year, owing to the different modes obtaining in bringing the charges to account, yet the aggregate amounts for the series of years will be found to correspond pretty nearly in the two sets of statements.

YEAR.	NUMBER OF REMOUNTS SUPPLIED TO									Total Cost of Remounts as entered in	
		Artillery.									
		Royal.		Indian.							
	Dragoons.	Horse.	Field Batteries.	Horse.	Field Batteries.	Body Guard.	Light Cavalry.	Total Horses.	Average Cost per Horse.	Ordnance General Books.	Commissariat Books.
									Rs.	*Rs.*	*Rs.*
1849–50 -	98	–	- -	135	12	8	388	641	540	3,46,555	1,35,171
1850–51 -	98	–	- -	101	10	11	372	592	555	3,28,766	2,22,412
1851–52 -	64	–	- -	185	14	13	371	647	544	3,52,348	3,10,275
1852–53 -	112	–	- -	191	18	7	243	571	524	2,99,584	4,51,095
1853–54 -	114	–	- -	55	129	13	391	702	529	3,71,504	4,89,433
1854–55 -	- -	–	- -	253	165	16	376	810	528	4,27,688	4,64,160
1855–56 -	- -	–	- -	80	23	25	339	467	542	2,53,126	3,07,365
1856–57 -	248	–	- -	52	52	15	126	493	547	2,70,976	3,60,125
1857–58 -	648	188	96	83	130	22	259	1,426	579	8,26,248	6,55,875
1857–58 -	- -	–	- -	–	57	–	–	57*	384	21,912	
1858–59 -	151	3	180	124	317	12	371	1,158	605	7,01,434	10,98,531
1858–59 -	- -	–	- -	5	55	–	1	61*	415	25,320	
Total -	1,533	191	276	1,264	982	142	3,237	7,625	- -	42,24,561	44,94,442
	* Purchased.							Average for each year - - - *Rs.*		$4,22,456\frac{1}{10}$	$4,49,444\frac{1}{2}$

	Rs.	*a.*	*p.*
Pay and Staff Salary of Agent	15,523	8	–
Office and other establishment, Remount Depôt - -	10,704	8	–
Rs.	26,227	–	–

116. The annual cost of the remount agency at Oossoor, is as per margin. A plan for breeding horses in Mysore, from the mares in the Sillidar regiments of that state, was first tried in 1822, the purchase of colts for that purpose being formally approved of by the Government of Madras in 1827; and the Oossoor agency for the purchase of horses for the mounted branches of the service, being established in the same year, the breeding establishment was added to it; but this mode of breeding not proving successful, the purchase of colts has, we believe, been finally given up. Some few stallions are however still retained at Oossoor; and as we find, in the latest records at our disposal, that a charge is still made on account of the breeding establishment at that station, we have included it in our statement of the cost of the Oossoor remount agency. The horses bred at Oossoor are described to us as wiry, healthy animals, but they are generally bad-tempered, and too slight for Artillery or Dragoons; indeed, we doubt whether any adequate advantage accrues to Government from the maintenance of the Oossoor breeding establishment on its

its present scale; it should either be increased, and supplied with good brood mares, or abolished.

117. From what we have learned it appears doubtful whether the climate of Mysore is well suited to the breeding of horses; at any rate the system hitherto pursued has not resulted in the production of a breed of horses approved by officers of the mounted branches of the service, either in such numbers as would justify reliance being placed on them as a permanent source of supply, or at such prices as appear to us to render it worth maintaining the breeding establishment, even on its present reduced scale. The marginal table, furnished to us by the recently appointed remount agent at Oossoor, Major Thompson, in reply to our inquiries, shows the results of the operations during the past 16 years, extending from the 1st May 1842 down to 30th April 1858; and the manner in which the colts purchased have been disposed of. The total charges on account of the purchase and rearing of 3,080 colts during that period, are given at 13,27,110 rupees; showing an average cost of 718 rupees per head, as only 1,867 horses were passed into the service from amongst these colts. But there is also a further charge of 26,218 rupees on account of establishments for the period; and we have no doubt that on closer inquiry other charges would be found to swell the amount.

Rejected and sold	936	1,213	
Died	277		
Officer's chargers	18	1,867	
Dragoon remounts	40		
Horse Artillery ditto	32		
Field Batteries	137		
Light Cavalry	1,597		
Transferred to stallions	3		
Ditto Bengal	40		
TOTAL Colts purchased			3,080

118. The above particulars are, in our opinion, sufficient to show that it is not for the interests of Government to maintain this establishment on its present footing; but we think it fair to give also the views of the Remount Agent. He observes, that "these horses generally are charged at a high price; but it must be borne in mind, that the breeding them was an experiment, and that it was difficult to induce the silladars and ryots to carry it on, until they could clearly see the advantage of it. With this object, I presume, colts were purchased at an age that enabled the agent to form but a very inaccurate judgment of what they would eventually turn out, consequently a very large proportion were rejected when they became of an age for the service; besides which, many mares were put to breed that, from age and shape, could never have been likely to produce good stock; but still they were for a long time the best and only ones the ryots possessed, and they required encouragement to enable them, and induce them to get better mares." * * * "I know from experience what admirable horses, in most cases, even the rejected ones turned out, and I am firmly persuaded that horses can be bred in Mysore cheaply, and with advantage to Government, from the experience that the ryots and Mysore silladars have gained during past years." The Remount Agent adds, "I may mention, for the information of the Military Financial Commission, that I have purchased the commissioned horses for this year's remount at Oossoor in the finest condition, and fit for immediate castration, at the following average rates: Horse Artillery, Dragoon and Cavalry, including many chargers, fron 14 hands 1 inch, and upwards, at 488 rupees; and Foot Battery horses (many of which by the end of the year will be fit for Cavalry) from 14 to 14–1, at 447 rupees." And as this result of the purchase of horses ready for use in the service is, no doubt, widely different from that of the purchase of colts above given, we think, that if it be found on inquiry that the existence of these horses amongst the people of Mysore is the result of the past breeding operations, it would be advisable for Government to hold out encouragement for rearing a good breed of horses, by providing a few good stallions, for distribution in different parts of the country, which would involve but a small annual outlay: and in order to ensure a regular supply of horses, an agreement should be made to purchase the produce of the breeding at certain fixed prices, provided the horses come up to certain standards, fixed for remounts, for the use of different arms of the service.

From Remount Agent, 25th Feb. 1860, No. 703.

119. As regards the horses purchased through the Oossoor remount agency, we find that most of them are obtained from dealers, and generally brought from the Persian Gulf, Persia, and Afghanistan. Some few remounts are also obtained from amongst horses bred in Mysore, and in cases of emergency have also been drawn from the Cape and Australia, and occasionally bought by commanding officers through the agency of the Commissariat; but these latter are few in number, the local markets being deficient in cattle suited for cavalry or artillery purposes. In our former report from Bombay, we suggested that an end should be put to the competition between the Madras and Bombay Remount Agents, by the Oossoor agent being required to make all his purchases of Persian Gulf, or

Arab and Northern horses, through the Bombay joint Remount Agent. The suggestion has not yet, we believe, been acted on, but considering the extent to which rivalry between the two officers is carried, the difficulties to Government resulting from their contention, and the advantage taken by the dealers of the competition, whereby both Governments are involved in unnecessary expense in the purchase of horses, we would again urge on the Government of India the importance of the speedy settlement of this question.

120. We find the charges for the Oossoor Depôt to have amounted in 1858-9, to 1,90,895 rupees, as shown (with particulars) in the margin; this is entirely independent of the fixed charge for the mounted branches of the Madras army, and we do not perceive the advantage of maintaining the establishment at this heavy cost, since it appears to us to be as at present constituted, simply a depôt for the receipt of horses, which might, without disadvantage to the public service, be at once made over to the regiments requiring them. At present, all the horses purchased for the mounted branches of the army, are with few exceptions passed through the depôt, and judging from the details of expenditure before us, we estimate the number of horses thus always in depôt to be on an average 1,000, which, calculating at the lowest rate of six rupees per head, gives a charge of 6,000 rupees per mensem, or 72,000 rupees per annum, for the mere cost of feed, the rest of the outlay being almost entirely appropriated to the pay of attendants, and others attached to the establishment. It was the practice in the Bombay Presidency, previous to the mutiny (during which time a depôt for the reception of horses was formed, which has however recently been broken up) for the purchased horses to be allotted to regiments, joining them as soon as they were in a condition to march; and as we see no reason why the same course should not be followed in the Madras Presidency, we would, with all deference to the Madras Government (who have, we understand, decided otherwise), suggest that the horses purchased for the Madras army be in future sent direct to the corps requiring them, instead of being in the first instance forwarded to Oossoor, and there detained for a twelvemonth, at a heavy charge to Government.

	Rs.
Remount depôt charges for feeding cattle, attendants, &c., 1858-59	1,52,838
Breeding establishment charges for purchase of stallions, feeding horses, attendants, &c.	7,832
Superintendent's pay and Staff salary, and the pay of the Warrant Officers, and others attached to the Department, 1856-57	30,223
TOTAL *Rs.*	1,90,895

CLOTHING DEPARTMENT.

121. The duties of the Superintendent and Agent of the Army Clothing Department of the Madras Presidency, have, since the abolition of the Clothing Board, the cessation of the contract system, and the introduction of the new clothing arrangements in 1854, been performed by the same officer, although the accounts of the two branches are nominally kept distinct. The statement given below, prepared at our request by the Acting Superintendent and Agent, Lieutenant Colonel Silver, shows under various major heads (the "miscellaneous charges" including amongst other items, the rent of premises), the whole expenditure of the Clothing Department for a series of years; the value of such portion of the supplies of cloth sent from England, as was used in each year for making up clothing, being included in the totals. The accounts for 1857 appear at first sight to be altogether wanting, but this may be explained by stating that the clothing accounts of 1857 (the last year for which the accounts have been furnished to us) are entered in the books of the department as those of 1858, because the clothing made in 1857 is for issue on 1st January 1858, and is worn in that year; and it is quite correct that the clothing should be designated as that of 1858, but the accounts are those of 1857, and should be so called.

ANNUAL EXPENDITURE FOR CLOTHING DEPARTMENT.

Years.	Clothing Board or Superintendent's Office.	Army Clothing Agent's Office.	Clothing Chargeable to Off Reckoning Fund.	Clothing Chargeable to Government.	Compensation in lieu of Clothing.	Transporting Charges.	Packing Charges.	Miscellaneous Charges.	TOTAL.
	Rs. a. p.	*Rs.* a. p.	*Rs.* a. p.	*Rs.* a. p.	*Rs.* a. p.	*Rs.* a. p.	*Rs.* a. p.	*Rs.* a. p.	*Rs* a. p.
1851	11,720 14 10	- - -	2,76,904 10 6	- - -	21,110 12 6	8,350 9 11	- - -	63 10 -	3,18,150 9 [illegible]
1852	11,728 5 10	- - -	2,58,352 12 1	- - -	28,094 - 9	7,525 13 4	- - -	725 6 11	3,06,426 6 [illegible]
1853	11,848 8 5	- - -	2,71,086 13 2	- - -	17,106 7 6	10,075 10 10	- - -	38 4 -	3,10,155 11 [illegible]
1854	4,354 8 -	13,790 2 5	2,06,279 12 -	3,449 1 4	27,220 3 7	4,757 7 2	642 1 7	- - -	2,60,493 4 [illegible]
1855	- - -	22,642 11 4	- - -	3,77,324 8 3	26,957 6 7	4,242 3 2	1,256 13 -	263 14 2	4,32,687 8 [illegible]
1856	- - -	22,934 - 10	- - -	3,66,752 14 9	34,753 5 8	5,725 2 11	1,205 6 3	373 11 5	4,31,744 9 [illegible]
1858	- - -	22,170 13 3	- - -	5,02,868 14 10	98,889 9 10	8,636 6 10	4,792 4 8	4,462 13 10	6,41,820 15 [illegible]

122. It

122. It will be seen by the above, that the charges incurred in 1857 (entered as 1858), on account of the clothing of the Madras army, are more than double those of 1854; and on comparing the numbers of the different articles (as per margin) made up and issued in the two years respectively, we find, as indeed was only to be expected, considering the great augmentation in the number of troops, a great increase in the quantity of clothing disposed of in the latter year, as compared with the former; which may account for a portion, but not the whole of the increased outlay. The rest may perhaps be attributable to the circumstance, of the price of almost all the articles of which the greatest numbers are made, having, as will be seen by an abstract (as per margin) of a statement furnished to us by the Acting Superintendent, been raised since 1856; thus materially affecting the total annual value of the clothing, which only amounted to 2,11,679 rupees in 1856, but is set down at 5,22,452 rupees for 1858.

	Clothing Made and Issued in	
	1854.	1857.
Tunics	-	5,599
Jackets	41,720	33,709
Trousers	17,586	40,580
Cloaks	822	15,118
Gloves	-	617
Shoes	-	800
Sashes	—	—
Boots	-	3,618
Caps	10	5,951
Oilskin Covers	-	21
Kilmarnock Bonnets	-	121
Flannel Waistcoats	-	240
Flannel Socks	-	240
TOTAL	60,138	1,06,613

123. The cause of the increase in the price of the several articles was not explained to us, and as it is equally necessary in all departments to endeavour to bring the charges down to the lowest sum consistent with efficiency, we think that further inquiry should be made, in order to ascertain whether it be not practicable to reduce the scale of expenditure during the coming year; otherwise, as the reductions in the established strength of the native army were only ordered after the beginning of the present year, we may assume, that unless money compensation be given to the soldiers in lieu of clothing, the clothing charges of the year 1859 will not only exceed those for 1856 (amounting to *Rs.* 4,31,744. 9. 10., already a large outlay as compared with former years), but will fully equal the outlay of 1858 (*Rs.* 6,41,820. 15. 3.), as shown in the above statement.

	1856.	1858.
	Rs. a. p.	*Rs. a. p.*
European Horse Artillery.		
Gunner's undress jacket	4 11 2	6 12 9
Gunner's overalls	6 4 3	8 15 —
European Foot Artillery.		
Gunner's undress jacket	4 9 9	5 11 9
Gunner's trousers	5 6 1	6 8 —
European Infantry.		
Private's coatee	5 15 2	8 14 7
Private's trousers	3 6 9	4 10 11
Native Cavalry.		
Private's jacket	3 15 8	10 2 —
Native Infantry.		
Private's coatee	4 3 —	6 14 6

124. In addition to the large increase of expenditure for working up the home materials in India, we observe also that very large demands are being made on England; for in the regular estimates of the Accountant General sent in as late as December last, the estimated cost of the clothing stores indented for from England for the year 1859-60 is stated at 18,60,400 rupees, and at 9,04,000 rupees for 1860-61; whilst, as will be seen by the marginal table, extracted from the Accountant General's annual statements of receipts and disbursements, the actual value of the clothing supplies received from England in 1858-59 was only 6,44,288 rupees, even that being nearly double the average of the previous three years. This great increase in the demands for stores from home, attributed to short supplies in 1858-59, and the represented pressing wants of the department, some time since attracted the attention of the Accountant General, who called on the Superintendent and Agent, Captain Hope, for explanation, and was informed in reply that "the recent augmentation of the strength of the entire native army, and the raising of new native levies, have contributed to cause the very considerable increase in demands for regular annual clothing supplies, while the employment of many regiments on service beyond seas and in the field has occasioned constant heavy extraordinary requisitions for bounty clothing. The formation, too, of horse batteries has induced additional demands; and those from Her Majesty's regiments for great-coats have been greatly increased, owing to the larger number now on the strength of the Madras establishment." The Superintendent and Agent also added, that his arrangements were made with a view to carry out the terms of the regulations, that all effective men should receive their annual clothing in advance (for example, 1860 clothing on the 1st January of that year), but that from various circumstances, such as the heavy arrears existing on his assumption of office, the want of cloth, extraordinary demands from Bengal, &c., this had not been practicable hitherto. In the same

Year.	*Rs.*
1854-55	4,75,747
1855-56	3,73,321
1856-57	3,06,926
1857-58	3,81,919
1858-59	6,44,288
TOTAL *Rs.*	21,82,201

paper, the estimated number of garments suppliable as 1860 clothing is given at 1,55,320, including bounty clothing; but this we understand to comprise only the articles of clothing made up in this country, and not those that are sent from home ready for issue.

125. The heavy indent on England for clothing supplies for the year 1859–60 (amounting to 18½ lacs, about four times the amount hitherto supplied in any one year), led us to compile from the books of the Accountant General the following statement, showing the amount value of clothing stores sold and expended during each of the under-mentioned 10 years, as also the total value for the whole period; and as it will be seen, by a reference to the table given at para. 121, that the value of clothing stores received from England in 1858–59 was 6,44,288 rupees, nearly 40 per cent. in excess of the value of the stores (4,79,429 rupees) shown to have been expended in the same year, it may be inferred that a considerable accumulation of stock has taken place, which ought in some degree to have diminished the demands on England.

	1849–50.	1850–51.	1851–52.	1852–53.	1853–54.	1854–55.	1855–56.	1856–57.	1857–58.	1858–59.	TOTAL.
Sold;	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*
Public auction	85,596	- -	- -	- -	- -	- -	- -	6,246	770	- -	92,612
Issued to											
Contractor for army clothing	2,69,131	2,97,821	2,92,097	2,58,144	2,48,122	13,307	- -	- -	- -	- -	13,78,622
Agent for ditto	- -	- -	- -	- -	33,169	2,68,770	3,94,961	3,65,032	3,57,409	4,65,034	18,84,375
Officers and troops	7,729	- -	- -	- -	- -	694	3,818	2,804	3,409	9,077	27,531
Commissary General	6,841	- -	10,302	- -	- -	- -	- -	- -	- -	- -	17,143
Hill tracts of Orissa	- -	715	- -	- -	- -	648	- -	- -	- -	- -	1,363
Neilgherry Establishment	- -	888	- -	- -	- -	- -	- -	- -	- -	- -	888
Superintendent Police	- -	- -	550	580	- -	- -	- -	2,288	4,892	- -	8,310
Military Male Orphan Asylum	- -	- -	- -	382	- -	- -	- -	- -	- -	- -	382
Judicial Department	- -	- -	- -	- -	- -	1,294	4,094	- -	- -	5,255	10,643
General - ditto	- -	- -	- -	- -	- -	- -	7	- -	883	- -	890
Revenue - ditto	- -	- -	- -	- -	- -	- -	1,076	- -	- -	- -	1,076
Military - ditto	- -	- -	- -	- -	- -	- -	15,995	- -	- -	- -	15,995
Marine - ditto	- -	- -	- -	- -	- -	- -	- -	- -	- -	31	31
Infantry depôt	- -	- -	- -	- -	- -	- -	- -	- -	- -	9	9
Regulations to corps and departments.	- -	- -	- -	- -	- -	- -	- -	187	18	23	228
TOTAL - - *Rs.*	2,83,701	2,99,424	3,02,949	2,59,106	2,81,291	2,84,713	4,19,951	3,70,311	3,66,611	4,79,429	33,47,486
Transferred to Superintendent of Stationery.	8,129	1,497	2,394	1,371	2,799	2,082	1,344	- -	- -	- -	19,616
Returned:											
Damaged - - - -	- -	- -	- -	- -	- -	- -	93	- -	- -	- -	93
Supplied:											
To General Government of India.	- -	- -	- -	- -	- -	- -	- -	- -	14,648	- -	14,648
GRAND TOTAL - *Rs.*	3,77,426	3,00,921	3,05,343	2,60,477	2,84,090	2,86,795	4,21,388	3,76,557	3,82,029	4,79,429	34,74,455

Judging from what we have learned of the attention given by the Secretary of State for India, to indents from Bombay for Europe supplies, we may however conclude that this apparently excessive demand from the Madras Clothing Department will be checked by the supplying authorities at the India House, and that only so much of the indent will be complied with, as is shown to be really necessary.

126. There are other points connected with the Madras Clothing Agency, to which we deem it necessary to draw the attention of the Government of India. On reviewing the expenditure of the department (as shown in statements furnished to us by the Acting Superintendent, but not given in detail here), our attention was attracted to the heavy rate of *Rs.* 6. 15. per yard, charged for the ordinary cloth used for the private soldier, equal to the price of that used for the clothing of serjeants; but on bringing the subject to the notice of the Acting Superintendent, we were informed that the charge was correct. In consequence of this circumstance, however, and of finding in the accounts entries we did not understand, we begged Lieutenant Colonel Silver to call on us at the Commission Office,

Office, bringing with him the stock ledger and invoice book, trusting to clear up difficulties at a personal interview; but that officer declined to meet us, on the plea of being otherwise occupied—a proceeding which we thought it our duty to bring to the notice of the Government of Madras, as being at variance with the orders of the Government of India; and we are prepared to submit, if desired, the papers connected therewith.

127. The books of the Clothing Department were sent to us, but being deprived of the personal explanations of the Acting Superintendent, we did not derive any satisfactory information from them; and an examination of the mode in which they are kept induced us to call the attention of the Accountant General to them. The yearly balances of each description of cloth are shown distinct in the stock ledger until used; but under the same heads of account the same description of cloth bears five different prices—a system which must preclude the possibility of correctness in preparing the annual accounts, and render all audit ineffective. Thus, under many of the headings, cloth, which had been debited at a given price, is written off to credit at the same price, and again brought on the books at a higher rate, at which it is issued to the soldier, and so charged to Government; but what becomes of the difference is not shown. We found also that the English prices of the stock are first converted into sicca, and then into Company's rupees, and that there is always a difference after conversion, owing to the calculation not being made with precision; but the Accountant General has already taken measures to obviate this unnecessary labour. We did not call for the cash accounts; but we would suggest that all the books of this office should be thoroughly examined by a competent accountant, with a view to their being brought into proper order.

128. We strongly recommend that the functions of the superintendent and agent of army clothing in the Madras Presidency be entirely separated, and performed by two different officers; for considering the intimate connexion between the position of the superintendent as storekeeper of the supplies of cloth sent from home, and that of the agent who purchases the various country articles required, and makes up the clothing, the union of the two offices in one and the same person appears to us objectionable, as precluding the possibility of proper check or control being exercised. It is true that the accounts of the department are now audited by the auditor of commissariat accounts; but even this check was only very recently established, and is moreover insufficient. We may here mention one instance that came under our notice, of the orders laid down for this department having fallen into disuse. Government are aware that considerable supplies of country articles are purchased for the department in the local market; and seeing that a Government order of May 1858 enjoins on all departments to call for tenders for local supplies by public notifications in the Gazette, and to publish in the same way the result of these tenders, we addressed the officiating superintendent and agent, inquiring whether this order is carried out, but understood, from his reply, that it had been entirely lost sight of.

129. Looking also to the tendency that exists to a constant increase in the charges to the State for army clothing, as compared with the cost when colonels of regiments shared in the off-reckonings, we submit, that in order to keep the expenditure within definite limits, and at the same time ensure the supply of suitable clothing, the establishment of a more stringent system of check is necessary. If the clothing agencies of the three Presidencies be maintained on their present footing, we think it would be advisable to have only one superintendent over the whole department, assisted by an auditor, to whom should be submitted, in detail, the books of all the clothing agents, showing not only the money disbursements, but also the quantities used in making up the different garments, and the charges for the same. This investigation might be designated as a professional audit, and would tend to ensure uniformity of practice at all the agencies; whereas, at present, each Presidency has its own rates of charge, mode of working, and varying forms of account. The audit of the clothing accounts should embrace a thorough examination of the ledgers, and of the invoice book, in order to ascertain that the conversions from English money into rupees are properly made, and the amounts carried correctly into the ledger; but a local audit of a general nature might be continued over the cash disbursements, and quantities of materials used. The head-quarters of the superintendent should be at Calcutta, but he should be required periodically to visit each agency under his control, and to report annually to Government on the state of the whole clothing

department, showing any increase or decrease in the total expenditure of the year, and any variations in the prices of the garments; also receiving from the army head-quarters of each Presidency reports of officers commanding corps, as to the quality of the materials and fit of the clothing supplied to their men, and reporting thereon to Government. It is, however, a question for consideration, whether still better arrangements might not be made, by establishing a larger number of small agencies throughout the country; and further, whether many articles might not be supplied under regimental management; to which the system of check by a central controlling office, above recommended, might easily be adapted.

Reductions of Military Forces.

130. The number of corps of cavalry and infantry, and troops and companies of artillery, engineers, and sappers, composing the Madras army, at three different periods, namely, 1st January 1857 and 1859, and 1st August 1859, is shown in the marginal statement furnished to us by the Adjutant General; as also the increase in number of corps that took place between the first and last dates. Subsequent to the 1st May 1857, a rifle corps was formed for service in Bengal, by bringing together the rifle companies of nine Native Infantry regiments, four recruiting depôts being also formed, but broken up prior to 1st January 1859; and four extra regiments of Native Infantry were also organised, one of which, having been broken up prior to that date, does not appear in this Table; but the three others, as also two local regiments, appear on the rolls of the army on the 1st August 1859. One of the local regiments, designated the Pegu Police Battalion, raised by volunteers from the Madras army, and by recruiting for service in Pegu, relieves the regular regiments stationed in that province from many of the small detachment duties previously devolving on them; the other being the Madras Sapper Militia, raised specially for service at Madras, and intended, like the Allipore regiment and police battalions of Calcutta, to relieve the regular forces from the innumerable small and scattered guards that must be furnished by some armed body in the capital of a large Presidency. Since our arrival at Madras, from Bombay, in November last, the three extra regiments, as also the rifle corps, have been broken up; orders to that effect having been issued some months previous, but not carried out, pending the formation of the new police constabulary, and the return of Madras corps from service in Bengal; and the two native veteran battalions have also recently been broken up, the 8th regiment of cavalry having previously (in the latter part of 1857) been disembodied.

CORPS.	1st January.		1 August 1859.	Increase, beyond 1859.
	1857.	1859.		
European:				
Regiments, Cavalry -	1	2	2	1
Ditto, Infantry - -	6	12	13	7
Total - - -	7	14	15	8
Corps, Engineers - -	1	1	1	–
Troops, Artillery -	4	5	5	1
Company's Artillery -	16	20	20	4
Total - - -	21	26	26	5
Native:				
Troops, Horse Artillery	2	2	2	–
Company's Sappers -	9	12	12	3
Ditto, Artillery - -	7	8	8	1
Regiments, Cavalry -	8	*8	*8	–
Total - - -	26	30	30	4
Regiments, Infantry — Regular -	52	52	52	–
Regiments, Infantry — Extra -	–	3	3	3
Regiments, Infantry — Local -	–	2	2	2
Regiments, Infantry — Veterans -	2	2	2	–
Total - - -	54	59	59	5

* 8th Light Cavalry disembodied.

131. Exclusive of the two local corps (the Pegu Police Battalion and Madras Sapper Militia), the Madras native army at present comprises a smaller number of corps, by two regiments, than prior to May 1857; but, on the other hand, the European forces maintained in the Madras Presidency have, since the same date, been augmented by one regiment of cavalry, seven of infantry, one troop of Royal Horse Artillery, and four batteries of Royal Foot Artillery. Since the 1st August 1859, however, one battery of Royal Artillery has been transferred to the Bengal Presidency; and since the 3d January 1860, one battery of artillery, one regiment of infantry, and one wing of a regiment of cavalry, all belonging to Her Majesty's British army, have been sent to China, two companies of native artillery, two of native Sappers and Miners, and one regiment of native infantry, having proceeded on the same service; and the charges on account of all these troops being now borne by the Imperial Government, a corresponding diminution has taken place in the military expenditure of Madras.

132. The established numerical strength of the corps, shown in the above table, was, as below, at the three given dates; the augmentations observable in the European and native strength respectively, being occasioned, as regards the former, by the additions to the number of corps (above detailed), and as regards the latter, by

by the establishment of each of the regular native regiments being raised from 700 privates and 100 naiques and havildars, up to 1,000 privates and 120 naiques and havildars, thus making them 1,120 strong; three extra regular regiments of the same strength having also been temporarily entertained, and two local ones formed, which still exist.

NUMERICAL STRENGTH of MADRAS MILITARY ESTABLISHMENT.

CORPS.	On 1st January.				On 1st August.		Difference between 1st January 1857, and 1st January 1859.			Difference between 1st January 1859, and 1st August 1859.				Difference between 1st January 1857, and 1st August 1859.			
	1857.		1859.		1859.		Increase.		Decrease.	Increase.		Decrease.		Increase.		Decrease.	
	Regiments, Troops, and Companies.	N. C. Rank an File.	Regiments, Troops, and Companies.	N. C. Rank and File.	Regiments, Troops, and Companies.	N. C. Rank and File.	Regiments, Troops, and Companies.	N. C. Rank and File.	N. C. Rank and File.	Regiments, Troops, and Companies.	N. C. Rank and File.	Regiments, Troops, and Companies.	N. C. Rank and File.	Regiments, Troops, and Companies.	N. C. Rank and File.	Regiments, Troops, and Companies.	N, C. Rank and File.
Her Majesty's European:																	
British — Cavalry	1	704	2	1,414	2	1,414	1	710	- -	-	-	-	-	1	710	-	-
British — Infantry	3	3,207	9	9,705	10	10,783	6	6,498	- -	1	1,078	-	-	7	7,576	-	-
Indian Infantry	3	2,841	3	2,841	3	2,841	-	-	- -	-	-	-	-	-	-	-	-
British — Horse Artillery	-	-	1	196	1	196	1	196	- -	-	-	-	-	1	196	-	-
British — Foot Artillery	-	-	4	795	4	795	4	795	- -	-	-	-	-	4	795	-	-
Indian — Horse Artillery	4	476	4	477	4	477	-	1	- -	-	-	-	-	-	1	-	-
Indian — Foot Artillery	16	1,356	16	1,356	16	1,356	-	-	- -	-	-	-	-	-	-	-	-
Indian — Drivers, (Horse Battery)	-	-	3	180	3	180	3	180	- -	-	-	-	-	3	180	-	-
Indian Veterans	2	240	2	240	2	240	-	-	- -	-	-	-	-	-	-	-	-
Indian Sappers and Miners	-	56	-	74	-	74	-	18	- -	-	-	-	-	-	18	-	-
TOTAL Europeans	-	8,880	-	17,278	-	18,356	-	8,398	- -	-	1,078	-	-	-	9,476	-	-
Her Majesty's Native Forces:																	
Cavalry	8	3,016	8	2,639	8	2,639	-	-	377	-	-	-	-	-	-	-	377
Artillery — Horse	2	210	2	210	2	210	-	-	- -	-	-	-	-	-	-	-	-
Artillery — Foot	7	667	8	669	8	669	1	2	- -	-	-	-	-	1	2	-	-
Artillery — Gun Lascars	10	660	11	726	10	726	1	66	- -	-	-	1	-	-	66	-	-
Artillery — Drivers, (Horse Battery)	4	257	4	276	4	276	-	19	- -	-	-	-	-	-	19	-	-
Artillery — Drivers, (Karkhan)	11	818	11	818	10	742	-	-	- -	-	-	1	76	-	-	1	76
Artillery — Veterans	-	26	-	30	-	37	-	4	- -	-	7	-	-	-	11	-	-
Sappers and Miners	9	1,172	12	1,529	12	1,529	3	357	- -	-	-	-	-	3	357	-	-
Infantry — Regular	52	42,692	52	59,332	52	59,332	-	16,640	- -	-	-	-	-	-	16,640	-	-
Infantry — Extra	-	-	3	3,423	3	3,423	3	3,423	- -	-	-	-	-	3	3,423	-	-
Infantry — Local	-	-	2	2,324	2	2,324	2	2,324	- -	-	-	-	-	2	2,324	-	-
Infantry — Veteran	2	2,388	2	2,388	2	2,388	-	-	- -	-	-	-	-	-	-	-	-
TOTAL Natives	-	51,906	-	74,364	-	74,295	-	22,835	377	-	7	-	76	-	22,842	-	453
TOTAL Strength, European and Natives	-	60,786	-	91,642	-	92,651	-	31,233	377	-	1,085	-	76	-	32,318	-	453

133. It will be seen by the above that the military forces of the Madras Presidency, European and native, had, on the 1st August 1859, increased from 60,786 non-commissioned rank and file, as before the mutiny, up to 92,651; the augmentation in the European portion of the force being 9,476 men, and that in the native army 22,389 (after allowing for the numerical reduction of 377 native cavalry by the 8th Regiment Light Cavalry being disembodied), thus making a total increase of 31,865 men. But the number of native soldiers maintained was larger at one time, owing to the formation of the four recruiting depôts, and the temporary entertainment of four extra regular infantry regiments.

134. The order for disbanding the three extra regiments and the rifle corps formed by regimenting the rifle companies of regiments, on the return to their own Presidency of the Madras native regiments then serving in Bengal, having been issued by the Madras Government in May 1859, and reported to the Government of India in a letter, No. 1951, of 1st June 1859, from the Secretary to the Government of Fort St. George—measures being at the same time prescribed for lowering the establishment of native infantry regiments to 800 privates as soon as the new constabulary police was in working order—we accordingly referred, in

our report from Bombay, dated 21st September 1859, to the reduction of the three extra regiments as a measure then already resolved on by the Government of Madras; but on our arrival at Madras in November we found that it had not yet been carried out. By an order dated 28th December 1859, however, the Government of Madras resolved not only on carrying out as promptly as possible the reductions already ordered, but also on making a still further diminution in the strength of all the native infantry regiments except those warned for or employed on foreign service, namely, down to 700 privates per regiment, at the same time reducing 10 havildars and 10 naicks out of the 120 in each corps, being a total reduction of 320 in the strength of 39 native infantry regiments, and leaving only 13 still on the war strength. By a General Order addressed to the army (No. 2, of 3d January 1860) the executive measures for giving effect thereto were ordered; all men of three years' service and under, in excess of the reduced establishment, being discharged with gratuities of one month's pay for each year of service; and the reduction has progressed more rapidly than was anticipated. Subsequently, namely, in January and February 1860, the three extra regiments, as also the two native veteran battalions, were broken up, and two troops of native Horse Artillery were amalgamated into one.

135. The effect of these and the other reductions noted in the margin will be, when fully carried out, to diminish the native forces by 18,597 men, as shown in detail; and if the establishment of the 13 regiments still on the war strength were reduced to the same standard as the others, a further reduction of 4,160 men would take place, making a total reduction in the native army of 22,757, about equivalent to the increase that has taken place since 1857. Thus, the only corps still remaining out of those raised since the mutiny are the Pegu Police Battalion and the Madras Sapper Militia; the former raised, as already mentioned, for the special service of Pegu, and the latter with a view to relieve the regiments stationed at Madras from the heavy guard duties inseparable from a capital. A reduction in the strength of the latter has already been ordered by the Government of Madras; and if, as we anticipate, it be found feasible for the Madras town police, which are already an efficient body, to undertake all these guard duties, we think it will be unnecessary any longer to maintain the Madras Sapper Militia, who, though less costly than regular corps, are still more expensive than a police body, and moreover less suited to the kind of duty to be performed.

Total Reduction of Numbers.	Men.
2 Troops Horse Artillery, amalgamated	105
3 Extra regiments native infantry, disbanded	3,423
39 Regiments native infantry, reduced from 1,120 to 800	12,480
2 Veteran battalions, broken up	2,388
Gun Lascars — Discharged or pensioned	12
Artillery Drivers — Discharged or pensioned	152
Native Veterans — Discharged or pensioned	37
TOTAL	18,597

136. If this corps were dispensed with, and the Pegu police battalion, which has much of the organisation of a regular regiment, were replaced by efficient police constabulary, we think effect would to a great extent, as far as regards Madras, be given to the views of Her Majesty's Secretary of State for India in respect to the native army, as shown in the following extract from a Despatch to the Government of India: "That an immediate reduction of this large force is necessary on financial, as well as on other grounds, cannot be disputed; but the extent of the reduction, and the details for effecting it, must be left to the judgment and discretion of your Government. It will, of course, be borne in mind, that the same system can scarcely be applied to the loyal armies of Madras and Bombay as to that of Bengal, and every possible consideration should be shown to the claims and feelings of those whose fidelity has remained unshaken during the late eventful crisis, and who have rendered such essential service to the State. Your Government recently invited the opinions of the chief civil and military officers on this important question, and doubtless the valuable information thus obtained will materially assist you in determining on what principles a native army, on a reduced scale, can best be organised for Bengal. The strength of the native armies of Madras and Bombay was of necessity greatly augmented to meet the defection in Bengal; but on the restoration of tranquillity these armies may, it is hoped, be again reduced to a peace establishment, by permitting of voluntary discharges, pensioning the worn-out soldiers, and a cessation of recruiting."

137. The marginal Table shows the diminution of expenditure, as compared with that of 1858–59, that may be expected from the various reductions effected and

and proposed, above detailed; in round numbers, nearly 31 lacs, or about one-fifth of the whole outlay. The saving of 10 lacs on the native infantry regiments is dependent on the whole number being placed on the peace establishment. If only 39 are so reduced, as at present ordered, the saving would not be more than seven lacs, and the contingent expenses of batta, rations, and passage money will also be in proportion to the strength. The balance between the total annual outlay for the Sapper Militia, and the amount entered as saving, must be applied to augmenting the Madras town police force, if undertaking the guard duties; and there must still be a small outlay on account of the "Sick and Wounded Depôt." About one-half of the outlay on account of the two Veteran battalions must be appropriated to pensions; but the outlay for batta and passage money of troops serving to the eastward may be estimated to be reduced by about one-third, in consequence of the diminution in the strength of the regiments.

Outlay incurred in 1858-59.	Pay and Allowances.	Reductions of Expenditure.
	Rs.	*Rs.*
52 Regiments Native Infantry	103,31,504	10,00,000
Recruiting Depôt	3,30,330	3,30,330
4 Extra Regiments	4,24,246	4,24,246
Madras Rifles	5,760	5,760
4 Sapper Militia	1,08,115	75,000
Supernumeraries	59,259	59,259
Sick and wounded Depôt	1,08,918	1,00,000
2 Battalions Veterans	6,35,438	3,00,000
Batta to troops serving eastward	12,22,023	4,00,000
Freight, passage money, &c.	14,89,969	4,00,000
Total Rupees	147,15,562	30,94,596

138. The reduction of the heavy outlay for the native army of the Madras Presidency may thus, we think, be considered to be advancing rapidly to the lowest limit to which, under the present organisation, it can safely be brought down; but the large expenditure, on account of the European forces located in the Presidency, requires close scrutiny, as it is to the increase in this portion of the forces that the recent augmentation of military expenditure is mainly attributable; a heavy outlay being incurred, not only on account of pay and allowances, but, as fully detailed in other parts of this report, for various other contingent expenses.

On 31st March.	Rank and File.	Troops and Companies.	Regiments. Cavalry.	Regiments. Infantry.
1855	3,051	30	-	3
1856	3,051	30	-	3
1857	3,706	30	1	3
1858	10,276	102	2	8
1859	11,447	113	2	9

139. The established number of rank and file of that portion of Her Majesty's British forces (infantry, cavalry, and artillery) serving in the Madras Presidency we find to have been as per margin, in the past five years respectively, the two former being formed into three regiments in the first two years, four in the third year, and 10 and 11 regiments respectively in the two last years, and the artillery (which was only sent out within the last two years) comprising five troops and companies; one regiment of infantry and two batteries of artillery, having, however, recently been withdrawn for service in Bengal and China. The establishments of officers, commissioned and non-commissioned, authorised for these different scales of strength, are also shown in the margin; and it will be seen that whilst the strength of rank and file has increased nearly four times since 1855, the number of officers (commissioned and non-commissioned) has been augmented to more than five times. The outlay for the ordinary pay and allowances disbursed in India for these troops is (as marginally shown) in nearly the same proportion as the augmentation of strength, namely, 10,26,831 rupees in 1855-56, against 40,27,314 rupees in 1858-59; and the contingent expenses, though not increased to so great an extent, have about trebled in the latter year. Nor is this the whole outlay; for there are considerable charges incurred in England on account of colonels and other officers, recruits, and depôt battalions, all of which are debited against the revenues of India, and have of late been very heavy.

Ranks.	1855.	1856.	1857.	1858.	1859.	
Colonels	3	3	4	10	11	
Field Officers	12	12	16	41	45	
Captains	33	33	42	107	118	
Subalterns	63	63	83	213	231	
Total	111	111	145	371	405	
Staff Officers	21	21	28	80	85	
	132	132	173	451	490	
N. C. Officers	156	156	206	605	669	
Grand Total	288	288	379	1,056	1,159	

	1854-55.	1855-56.	1856-57.	1857-58.	1858-59.
	Rs.	*Rs.*	*Rs.*	*Rs.*	*Rs.*
Cavalry	3,60,857	14,900	70,145	3,73,988	7,80,632
Infantry	13,13,015	10,11,931	9,78,663	12,30,699	28,51,060
Artillery	- -	- -	- -	87,942	3,95,622
Total	16,73,922	10,26,831	10,48,808	16,92,629	40,27,314

140. On the whole, we think that the cost of the maintenance of this European establishment, including commissariat and all other contingent expenses, may be estimated at about one million sterling annually, equal to a third of the whole outlay incurred before the mutiny, for the military service of the Madras Presidency; and as we think it will be found necessary now to revert as nearly as possible

to that scale of outlay, we would entreat the attention of Government to effecting as early as practicable a diminution of the charges on account of the European troops of that Presidency, taking into consideration that there is a strength of 7,000 Europeans of Her Majesty's Indian forces also belonging to the Madras army. With the great reductions in the native forces, leaving on the effective strength only 53,480 men, including gun lascars, drivers and sappers, the Pegu Police Corps, and the Madras Sapper Militia, and therefore comprising probably only 48,000 fighting men, above 17,000 Europeans appear to be a larger proportion than has hitherto been considered necessary. This number is exclusive of the regiment of British infantry, and two batteries of Royal artillery recently sent to China, and struck off the rolls of the Madras army; whereby, and by the despatch of a wing of dragoons to China, an annual saving of about 7½ lacs is effected in mere pay and allowances.

141. We venture to bring prominently to the notice of the Government of India the importance of a decision as to the strength of force, both European and native, to be maintained throughout the Indian empire for the coming year 1860-61, being passed as early as possible; because it appears to us that all the arrangements bearing on the economical control of departmental and miscellaneous expenditure, to which our attention is directed in the instructions furnished to us, are to a great extent dependent on the strength of the military forces; and we may also be permitted to add, that we consider the determination of this point to be essential in order to enable Government to place definite limits on the military expenditure of India, and admit of estimates being framed with some probability of correctness. We have endeavoured in the present and former reports to show, as far as our inquiries have enabled us to judge, the best means of diminishing military expenditure to some extent; but it appears to us that, in order to keep it permanently within the limits which the state of the finances renders necessary, reductions of the strength of the military forces, beyond what it falls within our province to particularise, will be found necessary. As the first step towards this end, we would, with all deference, suggest for the consideration of Government, whether the regular forces of the native armies of the three Presidencies might not be reduced below the strength at which they stood before the mutiny, in just the same proportion as the strength of the European forces to be maintained is increased above the standard fixed at the same date; due regard being at the same time given to the various armed bodies existing in different parts of the country, under the designation of irregulars, local corps, and police battalions, which were so numerous prior to the mutiny, are even now largely maintained in many parts, and are apparently still on the increase.

Tenasserim Provinces, Pegu, the Straits, Labuan, and China.

142. The Tenasserim Provinces have from the date of their cession, at the close of the war with Ava in 1826, been continuously held by the Madras troops; and excepting during a few years subsequent to that date, and at intervals since, when the threatening attitude of the King of Ava has called for increase of the military forces, the strength of the troops located at the principal stations of the provinces, Moulmein, Tavoy, and Mergui, has been kept as low as their detached position probably justified. The province of Pegu, first occupied in 1852-53, was, during the war and for a short time after, garrisoned by a mixed force of Bengal and Madras troops, but is now entirely placed under the protection of the Madras army; and the military forces required for the Straits Settlements (Singapore, Penang, and Malacca) have since 1826, when the Bengal troops were withdrawn and a local battalion broken up, been entirely furnished by the Madras army. A small body of Madras troops (artillery and infantry) has also, for about 15 years past, been detached from Singapore to Labuan, on account of the British Government; and of late years also a detachment of Madras troops has been stationed at Hong Kong.

143. The pay and field batta of the troops employed in Labuan and China are debited to Her Majesty's Government; but we find that all the military charges on account of the troops located in the Tenasserim Provinces, Pegu, and the Straits, are debited against the Madras Presidency; although the civil Government is under the direct authority of the Government of India, and the revenues are, under the orders of the Imperial Government, credited to the several localities in which realised, and bear only the civil and a portion of the police charges. The expense thus entailed on the Government of Madras by the occupation of these

these provinces has been considerable; and although a more extended employment of steam-vessels, in keeping open the communication of the Tenasserim Provinces with the continent of India, might perhaps, considering the peaceful disposition of the people, have admitted of some diminution in the strength of the military forces there maintained, and would no doubt have proved beneficial in extending commercial intercourse with the continent of India, yet the high charge for these vessels would probably have prevented any immediate diminution of outlay.

144. From returns now before us, furnished at our request by the Accountant General, we find that the military charges on account of the Madras troops serving in the Tenasserim Provinces, Pegu, and the Straits, were as below during a series of years from 1852-53 upwards; the details of the outlay are not here given, but can be furnished hereafter if required.

	1852-53.	1853-54.	1854-55.	1855-56.	1856-57.	1857-58.	1858-59.
	Rs.	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*
Cost of troops employed, Rangoon -	9,28,499	22,77,972	21,43,995	22,38,110	22,24,160	31,58,270	35,39,161
Ditto - - Moulmein -	6,26,370	4,52,681	7,16,424	3,37,815	4,29,218	4,63,190	5,05,542
Ditto - - Penang, &c.	3,50,307	3,43,866	4,08,256	4,88,247	4,64,986	6,19,843	6,36,955
Commissariat Charges, Eastern Settlements - - - -	4,58,669	4,61,703	1,88,214	24,03,567	13,03,993	21,90,198	39,17,068
Field Batta to Officers, Freight, Passage, and Table Money and Contingencies - - - -	2,77,650	10,04,907	10,82,663	8,88,434	10,79,911	12,89,692	12,22,023
TOTAL - - - *Rs.*	26,50,495	45,41,129	45,39,552	63,56,173	55,02,268	77,21,193	98,20,749

145. It will be observed from the above, that the military charges on account of these dependencies of the Indian empire are year by year greatly increasing, having amounted during the past year (1858-59) to 98,20,749 rupees, more than double the outlay of 1854-55; and as this large expenditure far exceeds the revenues derived from the territories in which the troops are employed, a reduction is imperatively called for, and could easily be effected as far as regards military considerations, since the maintenance of the present military strength to the eastward, as also its distribution, appears to be dependent on grounds of civil policy rather than on military requirements.

146. The strength of that portion of the Madras military forces employed in the provinces of Tenasserim and Pegu, in the Straits, and China, in March 1860, consisting of 10 companies of artillery, four companies of sappers and miners, a wing of dragoons, two regiments of European infantry, 13 of native infantry, and one of local infantry, was as per margin, as entered in a return furnished by the Quartermaster General. The detachment in China is composed of one regiment of native infantry, two companies of sappers, two of native artillery, a wing of dragoons, a regiment of British European infantry, and a battery of Royal artillery, the two latter being struck off the strength of the Madras army; and in the Straits settlements, and in Labuan, there are two regiments of native infantry, and three companies of artillery, European and native. Thus it will be seen that the whole number of Madras native troops detached beyond sea is now raised to above 19,000, which, when the reductions in the strength of the military forces, already ordered, are fully carried out, will probably be equal to nearly one-third of the established strength of the whole Madras army; and as, judging from the demands made of late years, this kind of service is likely to be of a permanent character, some idea may be formed of the extent of the drain on the army, as well as on the finances of the Presidency.

	Europeans.	Natives.	TOTAL.
Pegu:			
Artillery - - - -	589	195	784
Sappers and Miners - -	12	256	268
Infantry of the Line - -	2,174	10,410	12,584
Local Infantry - - -	2	1,248	1,250
Total - - -	2,777	12,109	14,886
Straits and Labuan:			
Artillery - - - -	85	234	319
Infantry of the Line - -	4	2,082	2,086
Total - - -	89	2,316	2,405
China:			
Wing of Dragoons - -	254	0	354
Artillery - - - -	0	202	202
Sappers - - - -	12	258	270
Infantry of the Line - -	2	1,041	1,043
Total - - -	368	1,501	1,869
GRAND TOTAL - - -	3,234	15,926	19,160

147. The force in Tenasserim and Pegu, commanded by a Major General, with the usual staff attached, is scattered over about 17 separate stations, and considered to be on foreign service; the native troops drawing, in addition to the usual rate of batta allowed to them when in the field in any part of India, the foreign service rations given in kind to the Madras native soldier when serving beyond seas; the Bengal sepoy, in like situations, receiving money rations. The European portion of the force has no special pay or privileges for service in these territories, and the only additional charge to Government for their pay is the extra rate allowed to all European soldiers when at any station 200 miles distant from the capital; but it will be seen, by comparing the table given in para. 6, with the abstract return as per margin, that their rations cost a much larger sum at all stations of Tenasserim, Pegu, and the Straits, than at most others within the ranges of the Madras Commissariat, and much above the average estimated cost, *Rs.* 6. 5. 4. The location of troops in these provinces therefore necessarily involves, both for Europeans and natives, a large additional outlay, as compared with other localities; and this in a measure accounts for the large commissariat expenditure in Burmah, which is, however, higher than we think would be found sufficient under a system of strict economy and careful management.

STATIONS.	Average Monthly Value of Rations to European Troops.					
	1857.			1858.		
	Rs.	*a.*	*p.*	*Rs.*	*a.*	*p.*
Moulmein	14	7	5	17	3	1
Rangoon	17	1	5	18	8	5
Tonghoo	16	14	7	16	10	1
Sheugheen	16	14	5	16	8	3
Thayetmew	13	3	3	11	12	3
Singapore	15	3	7	15	12	6
Penang	14	3	10	13	8	4

148. The total commissariat expenditure in Pegu and the eastern settlements for a series of years, as shown in the table at para. 9, must be treated in the aggregate, as we have no details of the outlay. The charges for 1858-59, shown by the Accountant General as amounting to 40,25,063 rupees, include heavy arrears brought to account; and after deducting recoveries by the "sale proceeds of stores, &c. in the eastern settlements, including retrenchments and table money recovered," the net commissariat outlay for the year is entered in the Accountant General's books at 39,17,068 rupees, as shown above. The statement, as per margin, received from the Commissary General, shows the total estimated outlay for the year 1859-60, to be considerably lower, namely, 22,52,240 rupees; but this amount may, on the closing of the year's accounts, be found to be considerably increased by arrears, which are known to be still on hand, being brought to account.

	Rs.
Rangoon	8,78,000
Thayetmew	4,81,000
Tonghoo	4,47,952
Moulmein	2,40,000
Straits	2,05,288
Rs.	22,52,240

149. The practice hitherto followed in these settlements, as in other parts of India, of endeavouring to lower the civil charges by the employment of the military forces in non-military duties, that might equally well and more economically be performed by a civil constabulary force, is more especially to be deprecated as regards these territories, because, as already fully explained, the outlay for the regular troops there located is, from various causes, so large, as to render it advisable to maintain only the smallest number compatible with security from external aggression. And it is the less necessary to maintain a large number of regular troops in Pegu, because it already possesses a considerable local protective force; there being, in addition to three police battalions (consisting in the aggregate of 1,600 privates, commanded by the deputy commissioner of the district they belong to), two local regiments, the one designated the Pegu Light Infantry, and placed entirely under the orders of the Commissioner, and the other the Pegu Police Corps; the charges for the police and the former corps appearing in the accounts of the Pegu province, but those for the latter being debited against the Madras Presidency.

150. We must here remark, that the Pegu Police Corps already formed has more the constitution of a regularly organised military force, than of a constabulary police body; and, consisting as it does of volunteers from the Madras Presidency, is of the same character as the regular native troops, though less expensive than a regular regiment, owing to the smaller number of officers. Moreover, as remarked by Major Phayre, Commissioner of Pegu, "It will not be of much use as police, in the strict sense of the term. Being foreigners, they would be quite helpless in the interior of the country; knowing neither the language, the manners of the people, nor the country, they could scarcely be useful as police. They would require guides, interpreters, and commissariat, which the Burmese police do not want." The Pegu Police Corps was thus composed, on the plea, as we understand, that the people of the country would not enlist and submit to the constraint of military discipline, and that there was no other mode by which to obtain

obtain a police force amenable to orders, than by raising men formed into battalions subject to military discipline; but we submit, that with the example of Scinde and the Punjaub before us, where the people of the country have willingly and efficiently performed police duties, it would be highly advisable to endeavour to raise a regular constabulary force from amongst the people of the country, who, from all we can learn, although unwilling to submit to the strict control essential for the efficiency of a regularly constituted military force, yet have many of the habits suitable for the duties of constables.

151. Sanction has been conveyed to the Madras Government for the formation of three or four additional police battalions for Pegu, to be designated Sappers; and the organisation and maintenance of this kind of force would, even with the high rates of pay which the inhabitants of Pegu require to tempt them to permanent employment, in the end prove far less expensive than the employment of regular troops. In the Martaban and Tenasserium provinces there is already a police force of about 700 men, designated "Town and Interior Armed Police," which might be increased in number as necessary; and in the Straits, also, an efficient constabulary body should be formed at each of the settlements, to relieve the troops from all except purely military duties, assignable by the commanding officer.

152. As more fully stated in another part of this report, referring specially to the police, we deprecate the formation of police bodies on the constitution of the Pegu police corps, as being neither soldiers nor constabulary, and therefore not carrying with them the peculiar advantages of either of these bodies; but their employment for the non-military duties of furnishing petty guards and detachments, is at any rate preferable to that of the regular troops, which is not only a waste of the public money but entirely destructive of military efficiency. By the establishment of an efficient police constabulary, we think that five out of the twelve regiments serving in the Pegu and Tenasserim provinces, and the Straits might be entirely set free, leaving the remaining seven regiments solely available for strictly military duties; and unless it be found practicable thus to withdraw a portion of the present regular force located in Burmah and the eastern settlements, we see no immediate opening for direct saving in the military charges of these provinces, except by a diminution in the strength of corps, and in the large number of cattle maintained for their use.

153. We would in any case suggest, that the 13 regiments of native infantry serving in the eastern settlements and to the eastward, including China, should, as soon as possible, be immediately reduced to the peace establishment of 700 privates; as recently ordered for the rest of the native army of the Madras Presidency. Considering also the difficulty of marching troops in Pegu during many months of the year, when the whole country is nearly impassable on account of the floods and rains, and seeing that the fine water communications by the Irrawaddi, afford great facilities for transport in the event of operations against Ava being necessary—since the rapid movement up the river of a small force by the flotilla, to the rear of an invading army approaching from Ava, would greatly paralyse an enemy advancing from that quarter, along the narrow valley of the Irrawaddi — we are of opinion that the large transport cattle establishment as per margin, recently maintained in Pegu (nearly equal in numbers to that maintained in Madras proper, for the Madras army on the continent of India), might, without detriment to military efficiency, be still further reduced. We have no doubt that by these measures, and the greater concentration of the troops in these provinces, a clear saving of about 16 lacs per annum, might be effected; including all contingent charges of freight, passage money, batta, rations, &c.

Elephants -	132
Draught bullocks -	1,359
Carriage bullocks -	308
Dooley bearers	1,555

Relief of Regular Troops by Police.

154. Having shewn above that a great increase was made to the strength of all the native regiments of the Madras army subsequent to May 1857, on account of the mutiny in Bengal, we must not omit to point out the causes which prevented a diminution being made, when the emergency was over, as rapidly as would otherwise have been practicable. In March 1859, when reductions of the native forces were first resolved upon by the Madras Government, His Excellency the Commander in Chief, after full deliberation, pronounced it

unadvisable, pending the organisation of the Madras police constabulary, to reduce the strength of native regiments below 1,000 privates, on the ground of the men being greatly overworked, by reason of the scattered state of the forces, over the vast extent of territory occupied by them, the long and frequent marches that had become unavoidable in order to provide for the variety of foreign service to be performed; the great amount of detachment duty, and the unceasing calls on the regular troops for escorts and guards. Indeed, his Excellency set forth the evils and hardships thus entailed on the native army, in such earnest and forcible language, that we quote his own words, as conveying the soundest principles.

155. "As Commander in Chief, Sir P. Grant feels bound to submit to Government his fixed opinion, that it is utterly impossible that discipline and efficiency can co-exist with the present condition of this army, broken up as it is into small detachments, and dispersed here and there over the vast surface of this extensive Presidency, together with portions of Bombay and Bengal, and the recent acquisition of territory in Burmah. Deeply feeling the evils of the existing system, Lieutenant-general Grant earnestly recommends to the Government to consent to concentrate the troops as much as may be practicable at the head quarters of divisions and brigades; reducing as far as possible all single regiment stations, and altogether withdrawing to their company or regimental head quarters, the innumerable small details of artillery and infantry which at present abound in every part of the country, ruining the discipline and efficiency of the troops, and, in reality, affording no adequate protection in any respect."

156. "Employing detachments of troops, more especially artillery and guns, on outpost duty or field service of even the most trivial description, under native commissioned or non-commissioned officers, is highly objectionable; and never can be necessary if these suggestions are carried into effect. By concentrating the troops as now proposed, very many of the inconveniences now experienced in arranging for the periodical relief, will be obviated; an effective force ready for any service will always be in hand to move upon any point where troops may be required; opportunities for exercising together in considerable bodies the troops of all arms will be afforded, than which nothing can be more desirable. An impetus to discipline and efficiency, which cannot be over estimated, will be given; and an emulation and military spirit, conducive in the highest degree to the good of the public service, cannot fail to be created."

157. "I have submitted to the Government a project to concentrate the troops, as much as possible, in suitable positions, instead of having them as they now are, cut up into petty detachments, and scattered all over the face of the country, affording no real protection or assistance, and absolutely ruining all discipline and efficiency. Many brigade stations have not even one complete regiment quartered at them just now, and except at Secunderabad (in the Nizam's territories) there is not a point in the Madras Presidency, where a force of 3,000 men of all arms could be assembled. The men feel that they are grievously overworked; that duty is constant and unceasing, and that there is no prospect of relief; their strength and energies are overtasked, and that they are plunged in irretrievable debt by the long and frequent marches." "One-third of the army is permanently on duty from year's end to year's end, and the men are disheartened and dispirited; this season (1857) fully one-half of the native army has been in movement, or will be so, to occupy Pegu, and effect the general relief, and to give to corps in regular succession, their proportion of foreign service."

158. "The circumstances of the native army are becoming daily more trying, and I feel it to be my duty, again to solicit that the relief to which in common justice and humanity they are entitled, may be granted to the troops. The enclosed return, prepared in the office of the Adjutant-general of the army, shows that 23 regiments (nearly half the army) have only 1½ reliefs; 18 regiments have 3 reliefs, 8 regiments have 3½ reliefs, and 3 regiments have 7 reliefs, whereas all should have full 4 reliefs. It is my duty as Commander in Chief, emphatically to state my firm conviction that this state of things cannot much longer endure. The troops must have relief, and I have already indicated how, in my opinion, it can best be given."

159. At the same time his Excellency, in a letter to the Madras Government, dated 17th March 1859, expressed the opinion, "that the first step to be taken in order to admit of any real reduction being made in the military expenses of the Madras Presidency, is the formation of an efficient and well organized police, a point which was first pressed upon notice by Lord Harris in August 1855." The Act of the Legislative Council authorising the formation of the Madras police constabulary only received the assent of the Governor General on the 6th September 1859; but it was then pressed rapidly forward, and on our arrival at Madras in November last, we found one district of the Presidency (Arcot) almost entirely occupied by the constabulary, the relief of the regular troops as regards detachment and guard duty being already to some extent carried out. The Inspector General of Mofussil Police, Mr. Robinson, informed us, in a letter dated 28th December; that "the veterans at Chittoor (two companies) have been relieved of all duty, by the constabulary undertaking the gaol and treasury guards of that place. The veteran guard at Palliconda has likewise been relieved. There are veterans at Arnee; but they are not performing, so far as I am aware, any civil duty. If they are doing so, however, these duties will cease before the end of January next, as the Arnee division will by that time be taken up by the constabulary. All guards furnished by the Regulars (the 18th Regiment native Infantry) for civil duties at Vellore, have been relieved. They consisted of gaol and police choultry guards. I believe that there are hospital, arsenal and commissariat guards also furnished by the Regulars at Vellore; and probably at Arcot likewise. It is for the military authorities to judge, whether it is desirable to relieve any of these guards by the constabulary. The civil duties which now press so severely on the military forces, consist chiefly of gaol and treasure guards. To furnish these, detachments are necessarily kept up in different parts of the country; and their relief is of the first importance. I consider that any energetic superintendent of police should, in most districts, be able to organize and train a body of men sufficient to undertake all these duties, and relieve the detachment, within three months of his commencing work in his district."

160. The organization of the police constabulary thus in process of formation for the Madras Presidency, is very different from that of the military police of Bengal and Bombay, who are in every way constituted on the model of the Sepoy army, and would require as many reliefs for their guards, as the native regiments of the line, in order to maintain a similar discipline; and in reference to which the Commissioners appointed to inquire into the organization of the Indian army, recorded in their report, that "they see in this force, in its numerical strength, and military organization, differing, as it does, in no essential respect, from the regular Sepoy army, the elements of future danger; and would therefore recommend that great caution be used in not giving to this force a stricter military training than may be required for the maintenance of discipline, lest a new native force be formed, which may hereafter become a source of embarrassment to Government." His Excellency Sir Charles Trevelyan, Governor of Madras, makes very similar remarks in one of his minutes, wherein he points out the difference between the proposed Madras constabulary, and the other police bodies of India. "It is not 'police corps' which it is proposed to establish. These are neither police nor regular army, and while they cause a heavy expenditure, are a source of disquietude both to Government and the people."

161. The Madras police force however are not to be soldiers, but constables; as explained by Mr. Robinson, they are to go through a certain degree of drill to "secure discipline and proper spirit, all are to be taught the use of arms, which are light carbines and swords, in the proportion of one firearm and sword for every two men; but excepting when employed on treasure escort, or jail duty, they are not to carry arms, the baton being the ordinary and sufficient instrument of defence." They will not be required to observe the strict discipline essential in a military body, and fewer reliefs will therefore be required for the men on duty; daily reliefs can only be carried out at a very heavy cost to the State, and not less than three are necessary for health and discipline. The composition and probable outlay for this police force is stated by Mr. Robinson, as follows. "The rate usually taken in estimating county constabulary in England, is one policeman to 1,000 inhabitants, and to four square miles of area (on this latter point

Inspector General Mofussil Police, 23 Dec. 1859.

point differences of opinion exist), and so far as I have gone, I am inclined to think that this rate of one to every thousand inhabitants should suffice for this Presidency; but the area will of course be much greater. Calculating from the above data, and taking the grades and rates of pay already stated to your Commission, I estimate the cost of constabulary for 22 millions of inhabitants, at 30,54,000 rupees, as per margin. Of this sum, 12 to 13 lacs will be recovered from existing expenditure on civil establishments." The increase to the present outlay for the protection of the country would, in that case, not be more than about 18 lacs; and it is, moreover, possible that this amount may be to a great degree, or even entirely covered, by the revenue exemptions and money allowances previously assigned to certain parties for performing police duties being resumed, or the privileges at least greatly modified. But even if these anticipations be not realised, the additional outlay should not be allowed to stand in the way of endeavouring to secure the highest state of efficiency in the constabulary force; for, as observed by his Excellency Sir Charles Trevelyan, in one of his minutes, "The key to the organization of our Indian military system is the reformation of the existing police, on the English and Irish constabulary principle;" and his Excellency lays special stress on the formation of a "real police, well organized, well paid, well superintended by selected European officers."

Number.		Rs.
600	Inspectors - -	6,60,000
21,400	Inferior grades -	18,04,000
22,000		24,64,000
20	Superintendents -	—
20	Assistant Superintendents (travelling allowance inclusive) - -	3,00,000
1	Inspector General (office, travelling, &c. inclusive) -	50,000
22,041	TOTAL - - -	28,14,000
	Rs.	
	Clothing - - 2,00,000	
	Arms, &c. annual - 20,000	
	Stationery - - 20,000	
		2,40,000
	TOTAL annual charge - Rs.	30,54,000

Inspector General Mofussil Police, Madras, 13 December 1859.

162. In reference to the expense of employing military guards for civil duties, Mr. Robinson very justly remarks, "that the first step towards reform of military expenditure, will be for the Adjutant-general to debit the cost of every sentinel or detachment he supplies, to the districts or department employing them; for then only will the enormous cost at which many purely civil duties are now being done by military forces, oblige the heads of departments to see how easily they can dispense with military aid in much of the general administration of the country." Mr. Robinson further declares himself ready to provide all escorts required, on condition of being furnished with the pecuniary means by the department requiring them; a proviso which will in itself be a most useful check on requisitions of this nature, and we strongly recommend its adoption not only as regards escorts, but also for all duties of a civil nature, such as guards for treasuries, jails, mints, banks, public workshops, and a variety of miscellaneous purposes, for which military guards have hitherto been employed, but which, as now universally admitted, may be performed by hired police, as efficiently, and at a smaller outlay. The Government of Madras have indeed already made practical experience, in one instance, of the economy to the State that may thus be effected; for, consequent on the reduction of the native forces and the strength of the garrisons of the Presidency, the Mount, and Palaveram being insufficient to furnish the usual number of orderlies employed in the offices of the Adjutant General and Town Major, Government sanctioned the employment of peons in room of these orderlies, only allowing however about half the number of peons, who receive a much lower rate of pay than Sepoy orderlies, the charge being moreover borne by the office by whom they are employed.

163. Whilst at Madras, we had several interviews with the Governor, his Excellency Sir Charles Trevelyan, who favoured us with copies of all the minutes recorded by him in regard to the formation of the new police; wherein he points out how intimately this measure is connected with the reduction of the military forces, and that its organization, on a proper basis, is a key to economy and military efficiency. And although careful not to hurry on the new arrangements before the police body were in a state of efficiency, we still learn from Mr. Robinson, that his Excellency being anxious as far as possible to facilitate the reduction of the military forces, had desired him "to keep in view the early relief of all petty military detachments, by trained bodies of police, even although it should retard a little the general organization of the rural police throughout the different districts." Mr. Robinson added that officers would therefore "shortly be deputed into several of the districts of the southern division, "with directions to form effective and well-trained local bodies of constabulary, to take up all civil duties now performed by the military." Consequent on this arrangement, his Excellency the Governor a few days

days subsequently proposed, and Government resolved on the reductions already detailed; namely, that all the native infantry regiments within the frontier should be reduced by 320 non-commissioned rank and file, the three extra regiments being also broken up, and two veteran battalions absorbed into the pension list. And as we observe, since our arrival at Calcutta, that his Excellency the Commander in Chief has issued a general order, authorising officers commanding divisions and forces, to call in all military detachments as soon as the Inspector General of Mofussil Police intimates his readiness to replace them by the constabulary force; we presume that measures are now in full operation for relieving the Madras Army from all the numerous detachment duties which have hitherto pressed so heavily on them.

164. As an illustration of the scattered state of the Madras forces we may mention, that at the time we commenced our inquiries, the European troops alone occupied 40 different posts; and we learn, by returns furnished by the Quarter Master General, that on the 13th December 1859, the Native Infantry furnished, in addition to all detachments from regiments in the field, in Bengal, 91 permanent detachments (as per margin), varying in strength from more than one wing, but less than a regiment, down to less than one Company, but not less than a native officer's guard; one-third of the whole (31) being of this latter strength, and another third (30) less than two companies, but more than one; 21 less than three companies, but more than two, seven less than one wing, but more than three companies, and only two more than one wing. The still smaller detachments would, if included, no doubt greatly swell the number; but we may calculate the total strength of these 91 detachments alone, to be at least equal to 120 companies. By a Return from the Quarter Master General, dated 20th March 1860, we find, however, that in consequence of the progress of the new police arrangements, 31 of these detachments have already been called in; amongst which are included the two largest, comprising more than one wing, and the total strength of the 31 detachments may, therefore, be calculated at about 50 companies. Out of the 60 detachments still remaining, two-thirds consist of less than two companies each, and their duties could, therefore, with ease be taken by the police; indeed, we have no doubt that within a short time all the rest of the detachments will be called in, regiments being but rarely divided.

	Detachments.
Centre division	12
Northern	15
Southern	18
Mysore	6
Malabar and Canara	10
Ceded districts	3
Hyderabad subsidiary force	6
Nagpore force	4
Pegu division	14
Straits settlements	3
TOTAL	91

165. We find also, that the numbers of all ranks detached in 1858 for escort duty from the regiments of Native Infantry and Veterans stationed within the permanent garrisons of Madras, were, as per margin, divided into 87 escorts; thus giving an average of 37 non-commissioned officers, rank and file, for each. A great amount of harassing duty was thus involved, without any corresponding beneficial results; for his Excellency Lieutenant General Sir Patrick Grant states, that "the best informed and most experienced civil officers will allow, that small parties of soldiers under native commissioned and non-commissioned officers, afford no adequate support to the authorities nor any real protection to small treasuries in the interior of the country, and that employing the men on duties of that description, while it is ruinous to discipline, not only falls short of the object in view, but is absolutely mischievous." His Excellency adds, "I am well aware that circumstances occasionally render the employment of detachments absolutely necessary for a time, as in the instance of Malliapooram in Malabar; but let this be the exception, not the rule, as at present is the case."

Officers.		Non-commissioned, Rank and File.
European.	Native.	
16	94	3,229

166. The employment of regular troops on duties of this nature is, moreover, a positive waste of public funds, since every guard employed requires three or four reliefs; whereas if the duty were taken by the police one relief for each guard would suffice. These escort and detachment duties, as also the furnishing of guards for treasuries and jails, will, however, soon be mainly, if not entirely, taken by the police constabulary; whereby the whole of the regular soldiers of the Madras army will be relieved from extraneous, non-military duties, and the Madras army will then, even with the large reductions of the forces already ordered, be stronger by reason of the improved discipline that may thus be

maintained, than the present larger force, with all its drawbacks to discipline. We confidently anticipate also, that the establishment of an efficient police constabulary will not only enable Government to effect larger reductions in the military forces than are at present contemplated, but further facilitate the judicious location of the troops, so essential to economy and efficiency; for with the forces scattered in small detachments, the cost of lodging, feeding, and every other charge is greatly enhanced, at the same time that the control and supervision of the officers over their men is greatly weakened.

Allocation of Military Expenditure.

167. We now solicit attention to a subject which we approach with great diffidence, being aware that it may not be considered as properly falling within our province; but believing that Government fully recognise the important principle that India is one empire, to be governed as a whole, and not by sections, and that any information tending to place in a clear light the true causes of the late great increase of military expenditure in the different localities, will be acceptable as facilitating the determination of the best means of promptly reducing, and in future controlling the outlay, we have endeavoured in every way to trace out these causes; and find them to be intimately connected with the solution of the question so frequently mooted, whether the expenditure of the Presidencies of Madras and Bombay can be so controlled as to be kept within their revenues. As a correct decision of this point necessarily in a great measure depends on the allocation of military expenditure, we respectfully submit to Government, that in contrasting the increased military charges of Madras and Bombay with those of former years, and debiting them as *bonâ fide* disbursements against the revenues of those Presidencies, due consideration should be given to the circumstance, that the accounts of expenditure are so defectively drawn out, as not to exhibit the extent of charges incurred consequent on the changes made in the strength and distribution of the troops, to which the recent great increase of military expenditure is mainly attributable; these changes, moreover, not being altogether made by those Governments, or on behalf of territories subject to them, but in many cases under the direct orders of the Government of India, as measures essential for the general security of the whole empire. As will be seen by distribution returns of the military forces of Madras and Bombay, one of which (for Madras) is given at the beginning of this report, a great portion of the increase of the forces, European and Native, of that Presidency, as compared with former years, has been made for the defence of those territories under the direct control of the Government of India, such as Central India, the Nizam's territories, Nagpore, Pegu, and Tenasserim; and though we cannot here enter into particulars regarding similar charges borne by the Bombay Presidency, we may at least refer to the outlay on account of the occupation of Central India and Aden, and the heavy cost of the maintenance of the Indian navy.

168. We have endeavoured to show separately in the marginal abstract table (compiled from a statement prepared for us by the Accountant General) the ordinary annual military expenditure, during a series of seven years, beginning with 1852–53, on account of that portion of the Madras army occupying the provinces strictly comprised within the limits of the Presidency, and those of which the territorial revenues, and subsidies for military contingents, are received by the Madras government. Also, the charges on account of Madras troops occupying other territories, (which though as appears to us strictly imperial charges, are placed to the debit of that Government); the disbursements made by the Madras Government, but debited to other governments, and finally, the gross military expenditure on account of Madras troops serving within and beyond frontier.

YEARS.	Madras Military Expenditure for Troops serving in: Madras Proper, Nizam's Dominions, Mysore, Travancore, and Cochin.	Madras Military Expenditure for Troops serving in: Nagpore, Saugor, Cuttack, and Eastern Settlements, except Labuan.	Disbursed by Madras Presidency, but debited to other Governments, including Labuan.	Gross Military Expenditure on account of Madras Troops within and beyond Frontier.
	Rs.	*Rs.*	*Rs.*	*Rs.*
1852–53 - -	2,02,48,042	64,24,912	5,68,223	2,72,41,177
1853–54 - -	2,16,10,985	75,09,011	7,94,537	2,99,14,533
1854–55 - -	2,16,39,959	73,05,432	8,72,197	2,98,17,588
1855–56 - -	2,23,12,960	88,81,817	8,75,561	3,20,70,338
1856–57 - -	2,26,93,632	73,49,877	6,82,773	3,07,26,282
1857–58 - -	2,68,73,204	96,35,180	18,76,904	3,83,85,288
1858–59 - -	3,22,94,405	1,39,86,404	26,23,305	4,89,04,114
TOTAL - - *Rs.*	16,76,73,187	6,10,92,633	82,93,500	23,70,59,320

169. The

169. The first column is intended to show only charges incurred for Madras troops serving in provinces under the direct rule of the Government of Madras, and in the Nizam's dominions, Mysore, Travancore, and Cochin; but owing to an omission explained below, we apprehend that the expenditure in this column is entered at a much higher sum than is properly chargeable against Madras. Whatever be the correct amount, it is justly chargeable to the Madras Government, because the territorial revenues of these provinces are paid into the Madras treasury, the districts of Bellary and Cuddapah having been ceded for the express purpose of meeting the charges of the Nizam's subsidiary force, on the long standing principle that the first charge on territorial revenues should be the maintenance of military forces, for the protection of the country; and the subsidies paid by the Rajahs of Mysore, Travancore, and Cochin, being also received by the Government of Madras. But these arrangements in respect to territorial revenues and subsidies have not been generally adhered to in the case of districts occupied by the Madras and Bombay armies; we have already instanced the revenues of Pegu and other territories being credited to the local Government, whilst the military charges are borne by Madras; and as regards subsidies, we may mention that those paid prior to the annexation of Nagpore, for the maintenance of the military subsidiary force occupying that territory, were uniformly credited to the Government of India, instead of being received by the Government supplying the military force, whether Bengal, Bombay, or Madras; a course which would have been strictly in accordance with that enjoined as follows, in a territorial financial letter of the Court of Directors, as far back as 1818. "We take this opportunity to direct, that the military charges occasioned by subsidiary forces stationed with any of the native powers, be distinctly and separately stated under the head of military disbursements in your annual accounts, in order that we may see how far the receipts of subsidy from those powers equal the expense of the subsidiary forces."

170. The second column of the table shows, as far as we have been able to ascertain them, the charges borne by the Madras revenues on account of troops of that Presidency occupying Nagpore, Saugor, Cuttack, the Southern Mahratta country and the Eastern settlements; but as we are informed by the accountant, that the amounts here entered show only the ordinary pay of the troops serving in these localities, being exclusive of "commissariat, ordnance, medical and clothing supplies, freight, passage and batta," we presume that all these items, as also the extra cost of rations for natives and Europeans must have been brought under the head shown in the first column, thus greatly increasing the amount drawn from the Madras revenues on account of extraordinary charges. The third column shows the disbursements debited to other Governments; which we are informed include only strictly extra charges, such as those incurred for the troops or establishments of the other Presidencies, "Burmah donation field batta, freight and passage money, subsistence, field batta and extra charges on account of Madras troops serving in Bengal," as also "pay and field batta of Madras troops at Labuan."

171. The practice of debiting all the extraordinary charges on account of the Madras troops serving beyond frontier, against the revenues of that Presidency, is of comparatively recent origin; for we learn by a letter from the Military Auditor General of Madras (dated 10 May 1847), that prior to a resolution of the Governor General in Council, No. 1693, of 22d November 1843, the extra charges on account of Madras troops employed in the Bengal and Bombay territories, including expenses of movement, were always debited to those Presidencies respectively; but that under the interpretation placed at Madras, in 1843, on the orders of the Supreme Government, No. 345, dated 23d May 1836, and in the resolution above referred to, the revenues of Madras have since 1843, borne not only the ordinary military pay of the whole of the Madras army, in whatever locality serving, but further, all the extra charges, such as rations and batta to native soldiers, increased pay and cost of rations for Europeans, as also the whole cost of establishments maintained for the pay, ordnance, medical, commissariat and barrack departments, and the pay and allowances of commanding and staff officers.

172. It is not however apparent to us how this practice in respect to Madras

can have arisen out of the order of 1843; for the instructions contained therein, as quoted below, are quite clear as regards the extraordinary or war charges incurred on account of troops serving in any province beyond the limits of the Presidency to which they belong, being ordered to be debited against the Government of India; although the ordinary charges of such troops, as also the whole of the charges, extra or otherwise, arising out of establishments maintained within the frontier, are to be borne by the presidency to which they belong. And the interpretation placed on the order at Madras is the more remarkable, because it was read in precisely the opposite way by the Bombay authorities: who at the very same time, first began to debit against the Government of India extraordinary charges incurred on account of their troops serving in other territories.

Resolution of G. G. in Council, Finl. Dept. 22 November 1843.

173. "The Governor General in Council is disposed to require that each separate Presidency, when called upon to act in fulfilment of the general policy of British India, shall not regard itself as a totally unconcerned mere spectator of events, but shall take upon itself the entire responsibility of the whole expenditure within its own territory, and the ordinary charges beyond it, which its own establishments or the establishments temporarily placed under its control, shall be called upon to incur on behalf of the public service. Each Presidency must, in all cases, bear in future as a charge of its own, the ordinary military pay of its own officers, on whatever service they may be employed; and in regard to allowances, those only will be recognised by the Government of India which it authorises itself, as attached to appointments over which it holds its own separate and distinct control. So far as a general principle can be laid down, it may be assumed that, extraordinary or war charges beyond the frontier being excluded, all other charges of whatever Department, either of a local character, or belonging to, or arising out of establishments of a local character, or of establishments under the immediate orders of the local Governments, are to be regarded as charges, whether ordinary or extraordinary, of the local Government concerned. Hence, applying this principle to Bombay in connexion with Scinde, the Governor General in Council determines that the ordinary charges of the Bombay troops serving in Scinde shall be chargeable to the presidency of Bombay, the extraordinary or war charges incurred in that province being alone debited to the Government of India, and that the whole of the extra charges arising out of its own establishments within the Bombay frontier, notwithstanding that they may be the result of the effort which the Bombay Government is called upon to make on behalf of the Government of India in Scinde, shall be supervised and charged as charges extraordinary of the presidency of Bombay. The Governor General in Council desires that the same principle shall be held to govern generally the expenditure of British India."

174. The revenues of Burmah, the Eastern Settlements, Nagpore, Coorg, and Cuttack, all occupied by the Madras troops were, until 1856-57, credited to Bengal; but in that year's accounts (as stated by the Secretary of State for India, in a financial Despatch, No. 6, dated 19th January 1859,) "the receipts and disbursements of the territories and departments under the immediate control of the Government of India, which had hitherto been included under Bengal, are for the first time stated separately, and the total expense of the Bengal army is therein debited to the Government of India." In a similar manner, the whole military charges of the Madras Presidency, including those for troops occupying the provinces above enumerated, and whose civil administration is retained by the Supreme Government are, with the exception of the portion shown separately in the third column of the table, debited against the revenues of those Madras provinces, whose civil administration is under the direct control of the Madras Government. But this mode of debiting expenses, is pointed out in respect to the Bengal Army, by the Secretary of State in the Despatch already quoted, as a defect in the accounts, as follows:—"It is very important to show separately, as far as possible, the revenues and charges of the several Governments and newly-acquired territories, but the alteration which you have made only partially accomplishes that object; it being obvious that the new arrangement, under which the expense of the Bengal army, which had hitherto been wholly charged to Bengal, is now wholly debited to the Government of India, while the charges of Bengal, the North-West Provinces, Punjab, &c., are stated, without

without including any amount on account of the large portions of that army serving within those several territories, is calculated to give a very fallacious view as to the net revenue or charge arising from each province."

175. In order to carry out, in reference to all parts of India, the principle thus laid down by Her Majesty's Secretary of State, in respect to the Bengal army, and make an accurate estimate of the expenditure of any one Presidency or province of the Empire, as compared with its income, it would be requisite that all the charges that may be designated "Imperial," as being incurred on behalf of the general Government of India, should either be deducted from the local outlay, or made to appear in the accounts of that Presidency as an extraordinary charge, quite distinct from the disbursements necessarily made for carrying on the local Government. But it will be seen by a reference to the accounts of the Government of India, as presented to Parliament, that this is not the course pursued in regard to the military charges of the Madras Presidency; for in the accounts of 1857-58 these disbursements are given at £.3,654,251, which includes, as will be seen from the table at para. 168, not only the expenditure entered under the head of Madras Proper (2,68,73,204 rupees), but also 96,35,180 rupees, the sum entered as disbursed on account of troops occupying territories under the direct rule of the Supreme Government, but which, as already explained, we have reason to believe is not the whole amount of the charges paid out of Madras revenues on account of these territories.

176. It will however be observed, by the following extract from the same Despatch above quoted, that the Secretary of State goes yet further as regards a division of the military charges, expressing the desire that it be made, so as to admit of these being debited against the several governments in proportion to the number of corps, detachments, and departments serving in the several provinces in the year to which the accounts refer in the following words: "It might not be practicable at present so to divide the expenditure on account of the Bengal army as to apportion every charge to the subordinate governments with perfect accuracy; and the charges of some branches of military administration would probably be debited to India, as the principal seat of Government. It would be sufficient to make such a division of the military charges as would enable you to debit the several governments with the proportion of military charges applicable to the numbers of corps, detachments, and departments serving in the several provinces, in the year to which the accounts refer. I am desirous that your efforts should be directed to the accomplishment of that object." And it will be apparent from the above remarks, that if this course were followed in respect to the Madras Presidency, the military charges debited against that Government would be greatly diminished, and its surplus revenues at the same time greatly enhanced.

177. One great evil to which the people of any territory are exposed, from the practice of placing to the debit of the local Government charges not properly belonging to it, is, that any deficiency of income consequent thereon, operates disadvantageously, applications for funds for local improvements being liable to be viewed with reference to the state of the balance-sheet. The system also destroys the accuracy of the accounts, and prevents a correct view being formed of the state of the finances; as an illustration of which, we may mention, that whilst the reports made by the Madras Government to the Government of India (in reply to financial letter, No. 1739, of 30th October 1846), show the average annual collection of land revenue from 1834-35 to 1838-39, to have been 3,12,18,675 rupees, and the receipts from the same source in 1858-59 are shown by the comparative statement of the Accountant General of Madras, dated 8th February 1860, to have been 4,16,94,000 rupees, being an increase of nearly 100 lacs within 20 years, yet it would appear from the "abstract of receipts and disbursements," dated 25th February 1860, prepared by the Accountant General of Madras, as though the income of the Presidency did not cover the expenditure of the year by about 125 lacs. If, however, the charges borne in 1858-59 by the Madras Government for other territories (1,39,86,404 rupees, at the lowest estimate, as entered in the second column of the table at para. 168), were debited to those parts of the empire for which incurred, the balance-sheet of the Madras Pre-

sidency would, instead of having apparently a deficit of one-and-a-half millions sterling, show an actual surplus of nearly 15 lacs; and this, together with a saving to the extent of 80 lacs, which, as we shall endeavour to show hereafter, may probably be effected in the military expenditure for Madras Proper, would enable the Government of Madras to contribute towards the general purposes of the empire, the 50 lacs hitherto considered as the quota of that Presidency, and further show a surplus of nearly the same amount in hand. Indeed, considering the late rapid increase in the land revenue receipts, which there is every reason to believe will continue at the same rate, and perhaps develop yet more quickly, we think there can be no doubt that, if the military charges were debited on the principles above laid down by Lord Ellenborough and Her Majesty's Secretary of State, the Madras Presidency could supply a much larger quota towards the purposes of the general Government, and at the same time have ample funds available for making internal improvements.

178. A further evil, resulting from debiting the military charges of any territory to a separate Government, as in the case of the charges for the whole Bengal army being debited against the Government of India, those for the portion of the Madras army occupying other provinces against the revenues of Madras Proper, and those for a portion of the Bombay army occupying Central India, as also the whole expenditure on account of the Indian navy against Bombay, is the absence of all real control over the expenditure incurred for the military means thus supplied by one Presidency to another, on the part of the Government on whose revenues the charges fall, but who only act ministerially in supplying the requisitions of the authorities of other territories; and these, if having at heart the interest of the country under their own administration, will naturally desire to see its resources drawn out by the expenditure of money, whilst at the same time the local finances will be relieved and a larger balance remain to be expended in the improvement of the country. Who can doubt, for instance, that it is a great advantage for a poor country like Pegu, with its sparse population, to have a large commissariat expenditure, alone nearly equal in 1858-59 to the whole of its revenues, together with an outlay of probably double the amount on account of other military charges and public works; and how different would be the state of the balance-sheet of both territories if the military charges for the occupation of Pegu were debited against the revenues of that province, instead of against the Madras Presidency.

Reductions of Military Expenditure.

179. Before entering on the summary of the reductions that we think may safely be effected in the military expenditure of the Madras Presidency in the year 1860-61, as compared with 1858-59, we find it necessary to bring to the notice of the Government of India the circumstances that have prevented accurate views being formed as to the extent of the reductions that might be looked for during the current year 1859-60.

180. In our report from Bombay, dated 29th October 1859, we referred to large reductions of expenditure which we believed to have been at that time actually made by the Government of Madras; and in urging immediate measures being taken by the Government of Bombay for still further diminishing the expense of military establishments in that Presidency, the implication may have been conveyed that the Madras Government had been foremost in measures of economy. We had every reason to believe that the various arrangements reported to the Government of India by the Secretary to the Government of Fort St. George in letter No. 1951, of 1st June 1859, exhibiting (on the authority of a statement prepared by the Military Auditor General of Madras, dated 6th June 1859, accompanying the letter) the reductions of military expenditure immediate and prospective for the year 1859-60, would have been promptly carried out; but having been disappointed in this expectation, we think it due both to ourselves and to the Government of Bombay, frankly to state that our announcement was premature. For on reaching Madras (on the 10th November) we found that out of above 17 lacs (as per margin) announced in the Military Auditor General's statement as "immediate reductions," only a small portion (about 2¼ lacs) had yet

	Rs.	a.	p.
Immediate reductions -	17,11,517	8	–
Prospective reductions -	28,86,834	–	–
TOTAL - - -	Rs. 45,97,851	8	–

yet been carried out. This, however, we only ascertained from Lieutenant Colonel Losh, Military Auditor General, after several inquiries; and, on further examining the statement above referred to, we discovered that many of the promised reductions, designated as immediate, ought not to have been accepted by him as reductions at all, as will be seen by the following explanation.

181. The first item entered in the statement is a decrease in the charges for the camp equipage department, amounting to 1,00,000 rupees, regarding which, we are still in doubt, after much inquiry, whether it refers to the camp equipage establishment, *i. e.* tent lascars, or to the preparation of tents; for the Military Auditor General states it to refer to the former, and the Quartermaster General to the latter. Moreover, it has not, as far as we can ascertain, been carried out in either branch; for the cost of the camp equipage establishment in 1858-59 was, as before shown, 2,69,000 rupees, and the estimate for 1859-60 is 2,66,000 rupees, so that no reduction appears either to have taken place during 1858-59, or to be in contemplation for the present year; and the charge for preparing tents in 1858-59, amounting to 1,15,060 rupees, will be fully equalled, if not exceeded, during the current year. In another part of the statement referring to commissariat expenditure, credit is taken for reductions as noted in the margin; but we must point out that these are not actual reductions, but rather recoveries from the soldier, which would, under any circumstances, have been received into the public treasury as an ordinary receipt. In the clothing department, also, the sum of 90,000 rupees is entered as a reduction of expenditure; but this is a mere remission of duty, and no saving to the State, as indeed was shown by a foot note, stating that it was a loss in the revenue department. As regards the "prospective reductions," amounting 28,85,834 rupees, we have only to observe, that none had been carried into effect when we reached Madras; but a considerable portion, such as the reduction in the strength of the army, have since then been completed, and others are in progress.

	Rs.
Sale of beer	4,00,000
Sale of arrack	2,08,000
Sale or rice	80,000
TOTAL	*Rs.* 6,88,000

182. In the same statement the estimated military expenditure for the year 1859-60 is set down by the Military Auditor General at 2,78,27,648 rupees, instead of, and contrasted with, the estimated outlay of 3,24,25,000 rupees, for 1858-59, which is referred to, as if it had then already been sent in to the Government of India; but we have not been able to obtain any information of this; indeed, we do not think that any financial officer could at that date have estimated the military charges of 1858-59 at so low a rate. In a subsequent statement, dated 20th June 1859, the Military Auditor General submitted a revised estimate for 1859-60, amounting to 2,84,60,826 rupees, contrasting the same with 3,35,50,000 rupees, the sum assumed by him as the estimated outlay for 1858-59, and which, in a letter to the Government of Madras (25th June 1859 A.), is stated to be taken from the "registered estimate, exhibited in the tabular statement received from the Government of India." We find, however, that the statement thus referred to (contained in a letter from the Secretary to the Government of India, Military Department, No. 421, of 14th February 1859), has been totally misunderstood by the Military Auditor General; for, so far from showing the total military outlay for 1858-59, it only exhibits, under the head of regular estimate for 1858-59, those items, on account of which, as compared with 1856-57, increase or decrease of outlay had taken place. A very slight examination would have made this apparent; and it should at once have been perceived by an officer conversant with the extent of the military disbursements in the Madras Presidency of late years, that an estimated outlay of 2,84,60,826 rupees could not be correct.

183. On the 4th July 1859 the Government of Madras, in letter No. 2380, forwarded, for submission to the Government of India, another revised statement from the Military Auditor General, in which "the estimated expenditure for 1858-59" (stated by that officer to have been represented by the Accountant General as amounting to 4,14,55,600 rupees), was exhibited by the Military Auditor General as reduced to 3,63,66,426 rupees in 1859-60. Both these amounts, however, appear to us quite incorrect; for we observe, by accounts received from the Accountant General, that the estimated outlay for 1858-59 has been greatly exceeded, the actual military expenditure for that year having amounted to

4,62,80,809 rupees. By another statement, forwarded by the Government of Madras to the Government of India (in letter No. 2408, 7th of July 1859), the estimated military expenditure of Madras for the year 1859-60 is again set down, on the authority of the Military Auditor General, at *Rs.* 3,63,66,426. 8. a result which appears to have been obtained by deducting the above reductions, "immediate" and "prospective," from the estimated expenditure of the year 1858-59, but which is altogether fallacious, since the expenditure for 1859-60 is now estimated by the Accountant General at 4,30,02,400 rupees, and will, as far as we can yet see, fully come up to that amount.

184. As Government have, in the official documents laid before them, the means of verifying all the above observations, we need not enlarge further on the subject; but we think it only our duty to bring to the notice of Government the extreme difficulty we have had in procuring any reliable information from Lieutenant Colonel Losh; and the confusion existing in his estimates of military expenditure, of which the above is an illustration, is much to be regretted in an officer entrusted with such important financial functions. We must not conceal from Government that we were temporarily led into error by the statement exhibiting the reductions of expenditure, "immediate" and "prospective;" and the circumstance of the estimated charge for 1859-60 having been shown at an amount far below the previous estimate for 1858-59, whereby the military charges for that year were made to appear very far below what they have since been found to amount to, must have occasioned serious inconvenience in the financial department. And Government will observe, by a reference to a Despatch from the Right Honourable the Secretary of State for India (No. 144, dated 30th September 1859), that the Home Government have similarly calculated on reductions of expenditure, which, though represented as immediate, had not, at least up to the end of December, been carried out.

185. We endeavoured, at a personal interview with the Military Auditor General, to obtain from him explanation of these various confused statements, but elicited nothing satisfactory; we further failed in obtaining from this officer any definite information on the subject of military expenditure in the Madras Presidency, and it did not appear to us that he was cognizant of the items, bearing, and amount of that expenditure. At that interview, the President did not hesitate to express in very forcible language, to Lieutenant Colonel Losh personally, on the part of the Commission, the great embarrassment in which we found ourselves involved, owing to the incorrectness of the statements put forward on his authority, and his not having given that full and accurate information regarding military expenditure, which Government had a right to expect from an officer occupying his high military financial position; also mentioning that we should consider it necessary to make the same known to the Government of India; a communication which Lieutenant Colonel Losh received in a manner that impressed us with the idea that he considered the subject to be of very little importance, and in no way affecting the credit of his office. The above details will, we think, be sufficient to prove to Government, that the present mode of estimating is altogether inefficient, and that some more accurate calculation of the future expenditure of the army is urgently required; the old system of accepting an estimate based on averages must be rejected, and heads of departments must be required to found their estimates on facts, which they will in most cases find ready at hand, resorting to averages only in very rare cases.

Conclusion.

186. In order to show the data by which we have been guided in estimating the extent of the reductions in the military expenditure of the Madras Presidency that may safely be effected, we subjoin an abstract Table, compiled from the clear and detailed entries in the annual statements of "Actual Receipts and Disbursements," prepared in the Accountant General's Office, showing the outlay incurred in the various branches of the military service, in each of the five years from 1854-55 to 1858-59, both inclusive.

	1854-55.	1855-56.	1856-57.	1857-58.	1858-59.
	Rs.	*Rs.*	*Rs.*	*Rs.*	*Rs.*
Her Majesty's British forces - - -	16,73,922	10,26,831	10,48,808	16,92,629	40,27,314
„ Indian „ - - - - -	1,46,36,198	1,42,49,257	1,41,87,882	1,45,36,210	1,61,60,249
Departmental charges - - - - -	26,30,451	26,80,800	27,00,983	28,47,768	30,10,353
Commissariat charges - - - - -	37,58,734	65,23,094	54,26,773	88,51,460	1,26,82,742
Native invalids and pensioners - - -	24,46,911	25,04,516	24,90,983	24,91,371	25,76,825
Miscellaneous charges, batta, passage money, &c. - - - - - - - -	31,63,182	30,07,855	28,47,054	37,80,636	42,38,082
Stores from England and other Presidencies -	6,35,992	12,02,424	13,41,026	23,08,310	35,85,244
TOTAL - - - *Rs.*	2,89,45,390	3,11,94,777	3,00,43,509	3,65,08,384	4,62,80,809
Public Works (Military) - - - - -	6,83,756	10,05,615	11,94,920	14,04,449	12,77,113
Extraordinary charges - - - - -	9,10,194	9,89,129	6,92,100	19,03,019	26,80,242
Miscellaneous losses - - - - -	2,44,731	1,15,002	12,662	8,485	10,599
TOTAL Disbursements recorded - - - *Rs.*	3,07,84,071	3,33,04,523	3,19,43,191	3,98,24,337	5,02,48,763
Deduct *bonâ fide* recoveries by sale of stores, provisions, &c. - - - - - - -	13,81,942	14,98,759	13,86,627	15,82,550	16,89,795
TOTAL actual net Disbursements - - *Rs.*	2,94,02,129	3,18,05,764	3,05,56,564	3,82,41,787	4,85,58,968

187. The total net military expenditure of the Madras Presidency for the year 1858-59 was thus, as above shown, 4,85,58,968 rupees; and, considering the proportion in which the present year's outlay has already progressed, and the large arrears left outstanding at the close of 1858-59, which are rapidly being brought into adjustment, we must expect to see the charges entered in the Accountant-General's books for 1859-60 nearly as high as the previous year. But contrasting this amount with the sum (308½ lacs) that we think will be found sufficient, with care and economy, for the coming year 1860-61, we shall have reductions to the extent of about 177½ lacs, as below detailed.

Ordinary Charges.

	Lacs.
First. Reduction in all branches of the Commissariat Department, as shown in para. 53, namely, 71 lacs, and deducting 3½ lacs for civil charges - -	67½
Second. Reduction in direct charges for pay, allowances, &c. of Her Majesty's Indian forces, by lowering the strength of all the native infantry regiments to 700, and breaking up veteran battalions, extra corps, and Sapper Militia, as shown in para. 137 - - - - - - - - -	31
Third. Reductions on the outlay of 1858-59, in England (35,85,244 rupees), for stores supplied to the Ordnance, Clothing, Commissariat, and Medical Departments - - - - - - - - - - - - -	26
Fourth. Saving by diminution in the strength of the European portion of the Madras army, by withdrawal of one regiment of infantry, two batteries of artillery, and one wing of dragoons [*vide* para. 140] - - - - -	7½
Fifth. Reduction of miscellaneous charges (freight, batta, &c.) by withdrawing five of the Native Infantry regiments on foreign service, and diminishing the Transport Cattle establishment in Pegu, as shown in para. 153 - -	16
Sixth. Reduction of charges of Tent Lascar establishment - - - - -	1¼

	Lacs.
Seventh. Reduction of charges of Clothing Department	2
Eighth. Reduction of charges of Ordnance establishments	1¼
Ninth. Saving in batta and hutting money, by less frequent movement, and greater concentration of troops	5
TOTAL	*Lacs.* 157½

Extraordinary Charges.

	Lacs.	
Public Works (Military)	4	
Extraordinary Charges	16	
		20
TOTAL		*Lacs.* 177½

188. Thus, deducting 177½ lacs from the total military expenditure for 1858–59 (4,85,58,968 rupees), there remain 308½ lacs as the outlay for 1860–61; so that exclusive of the payments made in England for stores of various kinds, the actual cash disbursements in India, for all branches of the military service of the Madras army, should not exceed about 26 lacs a month.

189. Judging from the warm support with which his Excellency Sir Charles Trevelyan has favoured our Commission from the outset, and the energy with which reductions were pressed on after our arrival at Madras, and have since then been continued, we have every confidence that nothing will now be allowed to impede the progress of diminution of military expenditure in the Madras Presidency; but still we beg to suggest, in respect to the reductions above proposed, as also those recommended in former reports for the Bombay Presidency, that it might be advisable for the Government of India, in ordering them to be carried out if approved, at the same time to issue instructions directing the Accountant General in each Presidency to report monthly the progress made towards bringing the military expenditure within the amount fixed on by Government, as sufficient for the military service of the Madras and Bombay Presidencies, which we propose to be limited to 26 lacs per mensem, or 312 lacs annually for Madras, and for Bombay 17½ lacs monthly, or 210 lacs a year. This appears to us necessary, because the reductions being dependent on the action of so many different departments, are liable to be postponed or altogether lost sight of; and as the transmission of accounts unavoidably involves some delay, Government will not have the means of promptly checking any undue outlay, unless the measures are watched over by an officer who is held responsible for reporting promptly the scale of military expenditure, so that the requisite measures may at once be taken for investigating the cause of any excess of expenditure.

190. In conclusion, we have only to mention, that although the signature of our colleague, Colonel Burn, is not attached to this report, owing to his having been obliged to leave Calcutta on sick leave prior to its completion, he had before his departure seen and concurred in a great portion of the subject-matter.

We have, &c.

(signed) *G. I. Jameson*, Colonel, } Military Finance
G. Balfour, Colonel, } Commissioners.

REPORT, No. 7.

From Colonel *Jameson*, and Colonel *Balfour*, C.B., Military Finance Commissioners, to the Secretary to the Government of India, Military Department, Calcutta.

Sir, Calcutta, 15 June 1860.

In reference to the instructions conveyed in a letter dated 29 June 1859, from Major General Birch, C. B., directing us to report on the present arrangements for the payment of the Army, and the existing system of check and audit, as also in a subsequent letter, No. 1065, dated 22 August 1859, enclosing certain documents having reference to the defective working of the Bengal Pay and Audit Departments, Government will have seen, by our Report, No. 4, of 24 January 1860, suggesting improvements in the mode of keeping and examining the accounts of the military branches of the service, that we have not lost sight of these important points. Our time and attention having, however, necessarily been mainly devoted to the primary object of ascertaining and reporting on the best means of reducing the present high scale of military expenditure, and keeping it down for the future, we have been unable earlier to lay before Government our views as to the best arrangements to be adopted, in order henceforward to bring the annual expenditure proposed for each branch and department, as well as for the whole military service, clearly under review before being sanctioned, by means of a system of departmental estimates of an improved form, to which reference was made at the close of that Report, as being necessary to insure the exercise of due previous check and control, and calculated to facilitate a rigid examination and audit of the disbursements made.

2. The following Report on the preparation of an Annual Budget of Military Expenditure was for the most part drafted before we left Madras; but we have not, up to the present moment, had time to collect the minute and detailed information that would be required to make it in any way complete. The Government of India having however, by their Financial Resolutions of the 7th and 23d April, ordered the introduction of the system of Departmental Estimates and Budget for the whole of India, we now think it best to submit the Report in its present form, even though incomplete; so as to assist Government in inaugurating the new system, relying on improvements being gradually effected, as experience points out.

3. Shortly after the Commission had commenced business at Bombay, we were favoured by his Excellency Sir Charles Trevelyan, K. C. B., Governor of Madras, with a copy of his Minute of 13 July 1859, one portion of which relates to the important bearing of accurate Departmental Estimates on the finances generally, and their effect in increasing the efficiency of that departmental control, which must greatly tend to economy. And we accordingly pointed out in our first Report from Bombay, dated 21 September 1859 [*vide* paras. 31, 32, 33, 34, and 35] the great advantage which would accrue from the heads of offices preparing prospective estimates of their departmental expenditure; but we were unable to quote or make special reference to his Excellency's suggestions, in consequence of the Minute having only been furnished confidentially.

4. On our arrival at Madras, his Excellency, after frequent personal communication with us as to the assistance he could afford in relation to the duties confided to the Commission by the Government of India, recorded a Minute, dated 21 November 1859, comprising that portion of the July Minute referring to the budget system, and entering into much greater detail as regards the preparation of Departmental Estimates; also desiring all the papers connected therewith, that were on the records of the Madras Government, to be referred to us.

5. This Minute we quote in full, as containing, in our opinion, most valuable suggestions in respect to the objects to be attained by the Budget Estimate system:

"On the 7th of July 1853, I advocated, before the Select Committee of the House of Commons on Indian Territories, the application of the English system of finance by Annual Estimate and Appropriation Act, to the income and expenditure of British India,

and proposed a plan for that purpose in considerable detail; and after my arrival at Madras, I recorded my opinion on the subject as follows, on the 13th of July last:—

"The beautiful system of finance which has grown out of the control exercised by Parliament over the Executive Government of England, is well adapted, with proper modifications, to remedy the defects both in the internal machinery, and in the external relations of the Anglo-Indian Governments. The foundation of that system is the preparation, by each department, of an estimate of its expenditure during the ensuing year. The attention of the responsible administrative officers is thus periodically called to the state of their expenditures, and such alterations are made as the change of circumstance requires. These Estimates are then revised at the Treasury, and are carefully compared with the Estimates of expected income furnished by the officers of the Revenue Departments, the result being submitted to Parliament under the name of 'the Budget.' The last stage is the sifting which the Estimates undergo in Parliament, and their incorporation, under general heads, in the Annual Appropriation Act. It is deserving of notice that the only effectual handling which the Estimates receive is from the departments themselves, and that the principal advantage of the revision they undergo by the Treasury and Parliament is, that the departmental chiefs are kept on the *qui vive* by it; because there is always somebody ready to expose every abuse. Another great benefit of this system is, that is enforces an annual comparison of the whole of the income with the whole of the expenditure, and a deliberate apportionment of the surplus, if there be one, according to the demands of the same.

"By a proper application of this system, the problems which have embarrassed our Indian administrators of late years would be dissolved. The chiefs of departments would be placed in their proper position; and as they would order the expenditure on their own responsibility, provided they did not depart from the detailed appropriations sanctioned upon the Estimates, the Anglo-Indian Governments would be saved from a great variety of miscellaneous business which now absorbs their time. The control of the Supreme Government would be maintained by the arrangement which would bring the whole of the expenditure of India under its revision once in every year, and by the obligation the subordinate governments would be under, not to exceed any of the principal heads of expenditure in their respective estimates, without the previous sanction of the Supreme Government; and the subordinate governments would be saved from the humiliating necessity of making a separate application to Calcutta on every occasion on which any new expenditure, however trifling, was required; and would have the same discretionary power which is allowed to the Administrative Departments at Home, of applying the surplus upon one item to supply the deficiencies upon others under the same general head of expenditure, provided the aggregate amount appropriated under that head was not exceeded. The whole of the expenditure of British India would undergo a threefold annual revision by the most competent authorities acting under a strict responsibility; and, instead of the present partial and imperfect application of the 'Budget' system to the Department of Public Works, the principle would be extended to the whole of Anglo-Indian finance, in the shape of a close annual comparison of the income and expenditure, and of the adjustments and improvements which would arise out of it."

2. "Previously to this, some discussion had taken place on the subject in Council, and on the 25th of May last we observed that, instead of a system of advances which had been recommended for the Army Clothing Department, the preferable course would be to submit, for the sanction of Government, an annual estimate of anticipated expenditure for each official year, upon which issues might be made, from time to time, as might be required; and that this should be combined with an effective system of monthly account. The adoption of this course, we added, would 'tend to facilitate business, economise time, and to diminish correspondence.' The Accountant General was desired to report whether he saw any objections to the adoption of the proposed course; and, if not, whether the system might not be advantageously extended to all the public departments in which advances of cash are required from the Government.

3. "On the 23d of May, the Accountant General reported that he 'fully concurred in the views expressed by Government, as tending to relieve Government of unnecessary trouble, facilitate business, and diminish correspondence.'

4. "The following departments were accordingly called upon by the Accountant General to furnish estimates for the current official year, 1859–60:—

"Military Auditor General, for the general Army Expenditure disbursed through the paymasters.
"Commissary General.
"Superintendent and Agent for Army Clothing.
"Inspector General of Ordnance and Magazines."

5. "Further experience has confirmed me in the opinion that the application of this system to our Anglo-Indian income and expenditure, not only furnishes the true permanent solution of our financial difficulties, but will, by its ordinary action, work out several great improvements, both in the internal machinery and the mutual relations of the Anglo-Indian Governments. I am also of opinion that we may at once lay a foundation for the system, by acting upon it so far as regards the Civil and Military Expenditure of this Government. The system would, to this extent, be complete in itself. We should at once reap the advantages to be derived from placing the revising and ordering

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of the expenditure of this Presidency on a proper footing; and the other Indian Governments would profit by our experience when the time arrived for making the arrangement general.

6. "But, in proportion as the object is important, we ought to take care that it is not frustrated or impaired by bad management. What is wanted is, not the *application*, but the *just* application of the English system of finance to India. The points chiefly to be attended to, are, 1st, that the estimates should be classed under suitable heads, proper harmony being preserved between the different departmental estimates; 2dly, that they should be framed by the respective chiefs of departments on a full detailed consideration of the probable expenditure during the ensuing financial year; and, 3dly, that proper means should be adopted by the Government for revising the estimates.

7. "The first estimate under the new system should be for the year 1860-61, which will give time for making every necessary preparation.

8. "The attention of the Military Finance Commissioners, who have lately arrived here from Bombay, has already been called to this subject; and I propose that the whole of the papers should be remitted to them for their consideration and report before any further step be taken."

6. The efficacy of the departmental estimate system having long since been proved by the experience of France, and latterly by that of England, there is no necessity for here advocating the soundness of its principles; the only question is, whether they can be made applicable to the military service of India to the same extent as to that of England and France. Far from seeing any difficulty in this respect, it appears to us that the working of the system would be greatly facilitated by the peculiar departmental organization existing throughout India, one object of which has been to fix responsibility on heads of departments, though without complete success, owing to their not being entrusted with sufficient power and consequent responsibility in regard to expenditure; but we fully anticipate that when these officers are invested with greater control in this respect, it will be found easy to enforce their responsibility, and many evils will thus be removed, for which, under existing practice, remedies have been sought in vain.

7. It might have been presumed that the improved system of estimating, so long since adopted in France, and more recently in England, would ere this have been extended to India, where the system of drawing out annual general estimates has, owing to the commercial character of the Honourable Company, from the first obtained more or less; and with considerable success as regards establishing a close accordance between the estimated annual outlay and the expenditure actually incurred; so that the accounting branch of India was on a better footing than that of England, until 1840, when the improvements in naval and military accounts, long admitted to be necessary, were practically brought into operation at home.

8. The annual general estimates in use in India, however, apply only to cash requirements, and are insufficient to meet the great changes that have of late years taken place; whereby the operations of all departments have been much extended, and the sphere of control of each local Government enlarged, whilst at the same time their independent powers have been diminished in consequence of the closer supervision and control intended to be exercised by the Supreme Government. And seeing the progressive increase of outlay for military purposes throughout India, and the vast area over which that expenditure is spread, it appears to us, that, for the efficient exercise of that control and supervision, the preparation of accurate annual estimates of departmental expenditure, including not only money requirements, but also establishments and materials, for submission to the Government of India previous to any outlay being sanctioned, has become indespensable.

9. The annual financial statements and accounts of India as at present framed are, consequent on the general nature of the estimate of proposed expenditure, much wanting in that definite expression essential to the present system of administration, under which the detailed transactions of all departments of the service throughout all parts of the empire are to be brought clearly under the review of the Supreme as well as the local Government. It is true that the prospective and revised statements now periodically furnished by departments to the Accountant General, contain specifications regarding cash requirements; but these are under ordinary circumstances deduced only from a three or five

years' average of the receipts and disbursements arranged under certain very general heads, instead of the departmental establishments and other sources of expenditure being minutely and carefully detailed, and their results compiled into an estimate for each departmental service.

10. As very justly observed in the Report of the Select Committee on Public Monies (dated 18 August 1857, page 31,) loose estimates of this kind cannot truly represent the financial requirements of the service; and it is certain that, although these estimates have on the whole proved correct, yet, combined with the incomplete system of accounts and the tardy audit that prevails in India, the estimates at present furnished utterly fail to afford reliable information, or of practical value, for the control that the Government of India is supposed to exercise over expenditure in detail.

11. The estimates from which the proposed general budget of military expenditure is to be compiled, must therefore be of a very different character; not being prepared solely with reference to past arrangements, but after duly weighing them in close connexion with present circumstances, probable events, and anticipated changes, and also showing the different items of proposed expenditure in equal detail, and as nearly as possible in the same form that the actual disbursements will be brought to account. Thus, provision will be made in these estimates for specific grants being assigned to the separate services of the department; the whole being classified under distinctive titles, with well-arranged subdivisions. As remarked in the Report of the Select Committee on Public Monies in reference to the "compilation of accounts" (page 33), "this detailed classification of services in the annual estimates will facilitate the classification of the payments, limit the discretion of the accountants, and leave no room for differences of opinion as to the purpose to which a payment is properly chargeable." And it will also tend to expedite the audit and passing of the accounts, which must take place prior to their compilation in the central office.

12. The system of making each head of department responsible for estimating for the annual requirements of his own branch, has not yet been introduced in India; and as we find further, that very indefinite ideas are entertained as respects the objects of departmental annual estimates, the principles on which they should be framed and the details they should exhibit, it becomes necessary to enter into some explanation.

13. Sir John Bowring, in his observations on the public accounts of France, quoted below, clearly defines the general principles upon which the budget or general estimate of a nation or state should be prepared; and these might, with slight modifications, be reduced to set rules for the aid of the functionaries in India, entrusted with the duty of compiling the several departmental estimates into a general military budget. We also consider the models or forms given by Sir John Bowring in his report on the public accounts of France, specially as respects the War Department, taken in combination with the information furnished in that very complete report, to be admirably adapted, with modifications, for application to the Indian military system.

1. "The general estimate being designed to be the exposition of expected supplies and disbursements for the approaching year, should include the whole of the anticipated operations, both of income or cash to be received from the treasury and other sources, and of outlay.

2. "Every item entered in it must belong to one class or other, of authorised sources of sanctioned or recognised expenditure.

3. "It must comprise every source of receipt and every source of expense under properly classified titles.

4. "The general estimate should consist of two parts, first, the estimate of expense; second, the estimate of cash required; and the submission of the former should invariably precede that of the latter.

5. "Part I. of the general estimate, viz. that of expense, should be submitted to Government on a given date, before the commencement of the year, the expenditure of which it represents.

6. "Part II., that of income or cash required, should not be later in submission than the first month of the year for which intended.

7. "The

7. "The system being once in operation, the estimate of every succeeding year should contain the estimated and actual results of the penultimate year, under the various heads, contrasted in parallel columns, with the amounts appertaining to those heads in the estimate presented; and as regards these latter amounts, full explanation should be afforded on all points in which they may differ from those of the last account.

8. "The expense part of the military army estimate should include

"The cost of maintaining the standing army, and all establishments therewith connected.

"The civil budget, including,

1st. The probable amount required to be disbursed within the limits of each Presidency, on account of interest on loans or public debt.

2d. The cost of civil administration.

3d. Grants on account of educational and other purposes.

4th. Expenses attending the construction of public works.

5th. Cost of collecting the revenue.

6th. Remissions, re-imbursements, and non-recoveries.

And all these heads or titles are to be divided into sections, chapters, and articles, according to circumstances.

9. "The civil and military estimate of income should be prepared in like manner, under duly classified heads or titles; and it must embrace the proceeds of all sales of stores and all receipts of revenue, however derived.

10. "No specialties should be permitted to encumber the budget, that is, no specific revenue should be set aside or be considered as appropriated for any special purpose; the guiding principle should be the application of the general revenue to general outlay.

11. "The funds made available on account of the budget of each year should be exclusively appropriated for the expenditure of that year; and all residue, after closing the accounts of the year, is to be paid into the treasury.

12. "As the sanction given to the whole budget is presumed to take cognisance of its principal details, the grants made for any particular purpose, or under any particular head or title, are not to be diverted for other purposes, or assigned to meet an excess of expenditure under any of the other distinct heads or titles; but such grants to their unappropriated extent are to revert to the treasury on the closing of the year's accounts.

13. "All accounts should be finally closed and settled within six months after the expiration of the year; and the vouchers for all payments made after the close of the year should bear evidence that they belong to the year closed, and not to the current year.

14. "Cases of arrears beyond one (the past) year must be regarded as fresh charges, and inserted in the departmental estimates for the approaching year.

15. "Special cases of arrears, the results of unforeseen contingencies or unavoidable circumstances, will be dealt with specially; but will always require the sanction of Government before they are adjusted.

16. "When the several departmental accounts are finally closed and furnished to the Accountant General, a review of the same is to be submitted by each head of department to Government, and this review should contain, first, a comparison of the results under the established heads, of the year accounted for and the preceding year; and, secondly, under the heads of the budget, a statement of the extent to which the sums granted under such heads have been appropriated, together with the total amount of unexpended grants."

14. It will be perceived from the foregoing, that the budget is intended to represent probable income and expenditure under prescribed and recognized general heads; whilst the annual departmental estimates that accompany, and on which the budget is framed, will show not only the aggregate of proposed cash disbursements, but also the numbers and grades of establishments, the quantities and value of stores, and all other purposes for which expenditure is proposed to be incurred. And this definite arrangement of items must greatly facilitate the scrutiny and revision of the estimates by Government.

15. Heads of departments will have every opportunity of showing means of diminishing expenditure in these estimates, which, however, will afford no scope for creating extra offices, adding further emoluments to existing ones, nor even for making organic departmental changes, although not affecting the total expenditure of the department. All such desired changes should invariably be brought forward in time for full discussion, before the preparation of the estimate, in order to obtain the sanction of the constituted controlling authorities; and in case of changes having been sanctioned since the preparation of the previous year's

estimate, the authority under which sanctioned, should be referred to in that which includes them for the first time.

16. No definite rule can at present be suggested as to the extent of investigation that each projected alteration should undergo, which must depend on the importance of the measure; but whilst considering that facilities should be given for making improvements, it appears to us obvious that all prominent changes, such as those affecting the pay, pension, or rations of soldiers, or the creation of new staff appointments, should previously receive the definite sanction of the Government of India, and sometimes that of the Home Government. On the other hand, changes of minor importance connected with departmental establishments, may be safely left to the decision of the local Governments, and by them in some instances delegated to heads of departments; but all such changes; whether important or otherwise, as also the reasons for making them, should invariably be placed on record at the precise time when made, in order to admit of a judgment being hereafter formed as to how far the anticipated effects have been realised.

17. The objects to be attained by the operation of the budget estimate system appear to us to be manifold, namely, to insure to the Government of India full previous knowledge of, and effective control over the details of proposed military expenditure for the whole empire, which they do not now possess, by reason of the expenditure only being brought to account long after the disbursements have been made, and also to facilitate the close local and speedy examination and audit of charges incurred, which, as already pointed out in our Report, No. 4, is indispensable to the establishment of a system of effectual check and control over expenditure.

18. Another desirable object which the budget estimate system seems likely to forward, is to obviate the necessity of constant references even on trivial points, as made by the local Governments under the present system; to this end it will only be necessary for the Government of India to define clearly from time to time those important heads or items of expenditure over which they reserve to themselves minute control and supervision; also enumerating those portions of the outlay over which they will exercise control only in a strictly imperial sense, namely, that after fixed sums have been assigned to the different Presidencies and Governments for military establishments and departmental expenses, the attention of the Supreme Government will be directed mainly to ascertaining whether the actual outlay falls within the sanctioned amount, and whether the powers vested in the local Governments and heads of departments, in respect to its appropriation, have been judiciously exercised.

19. The complete centralization of control in the hands of the Government of India, both over projected expenditure and the results of the disbursements made, will not therefore, as we consider, be in any way incompatible with leaving sufficient freedom of action to the local Governments and heads of departments; and provided independent examiners and auditors, acting on the spot, necessarily well acquainted with the details of departments, and having the fullest means of access to documents and communication with the executive officers, strictly and regularly perform their duties, no improper expenditure can take place.

20. The result of the budget system will therefore not be to place large funds at the unfettered disposal of the local Governments, nor to dispense with the rigid rules of audit even in respect to amounts appropriated in the estimate to particular purposes; but rather, whilst giving latitude in respect to expenditure to local Governments within certain clearly defined limits, and to heads of departments within narrower bounds, to impose a check on all outlay beyond the amounts sanctioned. Neither will the power thus vested in the local Governments and heads of departments to authorise the application of funds sanctioned in an estimate for any purpose, to one different from that specified, be exercised without check; all such changes in the appropriation of sanctioned monies being immediately subjected to strict examination. Moreover, in order to insure perfect accuracy in accounting, it should not be left optional with the officer empowered to make these changes, to delay issuing his written authority for the same until the end of the year. It should be incumbent on him to place on record his reasons for taking such steps at the time that the necessity arises, showing the nature

nature of the charge as well as the amount thereby affected; and both will be duly noted by the auditors and examiners, with a view to assist in the detailed examination and in the appropriation audit.

21. The course that we propose to be followed in the preparation of the general budget of military expenditure for all India, may be thus described. Each departmental estimate will contain subdivisions suitable for representing in detail the different services of the department. the amount required for each distinct purpose being separately represented therein. All the departmental estimates will be incorporated into one budget for the Presidency or Government, arranged under separate titles; each title being subdivided into chapters, each chapter into sections, and these into articles. All these budgets will be amalgamated into one general budget for the whole empire; and, after scrutiny and revision by the Central Military Finance Department, be presented for the sanction of the Government of India, who will thus have before them a complete view of the whole proposed military expenditure for the coming year, with ample information in detail to enable them to judge of the necessity of any item of outlay, however small.

22. When the total amount to be expended for military purposes, during the year, has been approved and passed, the Government of India will be in a position to fix the powers of the local Governments. These might extend to appropriating the grants made under each chapter to such objects as they may see fit, irrespective of the purposes shown under the separate sections and articles; and in like manner, the powers of heads of departments might be limited to applying the amounts granted under each section or article, to such general purposes as the chapter or section sets forth. We cannot at present suggest any specific rule in this respect; in some cases the money will unavoidably require to be appropriated to the exact items set forth in each article of the section or chapter, but in others considerably greater latitude may safely be given, as experience will probably show.

23. Executive departments will then proceed to take action in respect of the contents of their estimates; and the Controlling and Examining Department will, by means of the previous knowledge conveyed through the estimates, be alive to the transactions as they occur, checking all charges, and disallowing such as are not supported by the sanctioned estimate; and thus, in addition to the primary restraint of the estimate, there will be the secondary restraint of prompt examination and audit. The estimates will also, in connexion with the accounts, furnish reliable data for comparing the amounts appropriated for any particular purpose, with the actual expenditure incurred on that account; and by giving to the latter a definite expression and range, will tend to repress its excursiveness.

24. The comparisons between the actual results of one year and another, have hitherto been made only under very general heads, aggregating the expenditure of the different branches of the service. In future these contrasts may be drawn for each branch of the service, and the comparison between the results of a year's transactions in any one department and the estimate previously made for it, will be a further valuable check, as it must necessarily direct attention to the differences that may exist even in small details; and this investigation, combined with the imperative obligation to explain the necessity of all demands, will inspire a spirit of carefulness.

25. Further, the estimates prepared, as they must be, after departmental intercommunication, will, by operating on each other, contain many elements of current check. The Commissary General must, as regards supplies made to other departments, the quantities of which are not fixed by regulation, be guided by the departmental estimates, stating accordingly in the estimate for his department the probable expenditure to be incurred on account of other branches of the service; and, in order that he may not find himself at the close of the year in the false position of having made actual supplies in excess of the estimated amounts, either as regards quantities or values, he must establish a departmental ledger, for recording as correctly as possible the quantities and value of stores authorised to be issued and actually issued to all departments. And if during the year departmental demands are made to such an extent as to cause the amount of the sanctioned estimate to be exceeded, the heads of such departments will be

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duly informed, and compliance withheld (except in cases of emergency), until the sanction of Government for an additional grant be obtained. But if an excess beyond the amount of the sanctioned estimate be attributable to the prices of articles having been enhanced since the estimate was sent in, it will be the duty of the Commissary General to inform heads of departments of such increase of rates; also explaining to Government the causes of the discrepancy between the anticipated and actual charge.

26. We must here, however, lay great stress on the point, that it is impossible for the Commissary General properly to conduct the extensive transactions of his department, unless cordially aided in every way by the heads of those departments that depend on the Commissariat for supplies. For instance, the economical working of the contract system, which when properly applied and conducted is the main spring of efficiency in the Commissariat, rests on free and open competition; and any want of specification in respect to requirements, must tend to restrict the number of competitors, and thus prove fatal to its success. It is indispensable that the Commissary General should be in a position to give certain information to the contractors as to the quantities and qualities of supplies, the periods at which required, and the places where to be delivered; and for these details he must in a great measure depend on the departments drawing supplies.

27. But whilst it is most important that full time be allowed for the Commissariat or other supplying department, to make arrangements for providing supplies in the most economical manner, it is equally essential, on the other hand, that departmental chiefs should be timely furnished by the Commissariat Department with bills or valuation statements of supplies made to them, in order to enable them properly to regulate the progress of expenditure, and to ascertain that the conditions of the estimate have been fulfilled.

28. The departmental estimates, prepared as correctly as the information derived from past experience, combined with due foresight as to probable contingencies will admit, should be sent in to the Commissariat at least two months before the commencement of the official year; the quantity and quality of the articles required being clearly and distinctly specified, as also the periods and localities at which the whole or part of the supplies will require to be delivered. All responsibility for inaccuracies in demands will then rest with heads of departments, who will thus be led to satisfy themselves as to the correctness of all names, quantities, and quality of articles entered in their estimates. The Commissary General will then insert the probable cost of these supplies, and return the estimates to the heads of departments, who will make such alterations as they may think necessary, and re-transmit the revised estimates to the Commissary General, for incorporation in the general annual estimate of his department; which being forwarded to the local Central Military Finance Department for incorporation in the budget of the Presidency, will, like the estimates of other departments, be submitted to the local Government, and subjected to revision, before being presented to the Government of India for sanction.

29. Departmental arrangements will be made for facilitating and expediting the preparation of these estimates, by the local departmental officers at outstations also drawing up lists of the probable demands on the Commissariat for the ensuing year, and in communication with the local Commissariat officer, inserting the charges for such supplies; and these officers will then furnish copies of these lists to their respective departmental heads, who will thus have full information for filling in the estimate of the department.

30. The above illustrates the remark made by His Excellency Sir C. Trevelyan in his Minute above quoted: "It is deserving of notice, that the only effectual handling which the estimates receive is from the departments themselves, and the principal advantage of the revision they undergo (by the Treasury and Parliament) is, that the departmental chiefs are kept on the *qui vive* by it." But in India the advantage exists that one department acts as a check on others; and if the action of this check can be prevented from reaching such an extent as to retard departmental operations, there can be no question as to its proving an efficient auxiliary to Government. And although there is no department in India exactly corresponding to the Treasury at home, yet the departmental estimates

mates of expenditure might, we think, be brought under fully as effective a check as is exercised at home.

31. The careful preparation of the departmental estimates will form a basis for effecting many improvements. For instance, we think many of the difficulties at present experienced in the Pay and Audit Departments, of which illustrations will be found in the papers accompanying letter 1065, of 22d August 1859, furnished to us by the Government of India, would in a measure be removed by the uniformity and regularity that would flow from the operation of these estimates. In proportion to the clearness and precision with which charges are therein specified, will be the diminution of the numerous objections now made by the Audit Department, that appear to the army to take their rise in that department, and are considered so vexatious, arbitrary, and unaccountable; but which appear to us to spring from the vagueness of the existing pay regulations. And in combination with these departmental estimates, we would recommend the preparation of an improved code of pay regulations, free from those complications and technicalities that effect no real economy, and so greatly add to the difficulty of deciding on claims, and bringing charges to account.

32. The means of insuring a clear and correct record of disbursements, appear to us to be inseparably connected with the departmental estimates; and the course described by Sir John Bowring, in his Third Report already referred to, on the account system of the War Department in France, as being the result of the budget system as there obtaining, is similar to that we should endeavour to follow in the accounts of India. "The same arrangement of facts, the same order of service, the same epochs of time, distinguish all the details which flow into the central offices from all their subordinates; and in the same way as the demands of the service move, with unvarying regularity, up to the central offices of the Ministry, so, as soon as those offices have received their impulse of direction from the ministerial chief, the operations of the service descend in the same regular gradations, time, and order, through all the dependent branches of administration. Every fact occupies its appropriate place, and that place is an inevitable one; to the chapter, section, and article which it occupied in the legislative budget, it must be referred in the administrative accounts. There is nothing vague, nothing undefined; and the series becomes as regular and easy to all parties concerned, as it is satisfactory to public opinion, and protective of public interests."

33. This system, if vigorously carried out in all its details, seems calculated to insure symmetry, unity, and completeness of account; and if combined with a prompt submission of claims against Government, and a speedy and stringent examination of vouchers, an exact and perspicuous method of accounting would be established, and the transactions of Indian finance would, with an efficient appropriation audit, cease to be the inextricable puzzle they now are to the British public, owing partly to the diversity of accounts rendered.

34. The organisation and divisions of the War Department of France approach more nearly to that of India, than the complicated arrangements of England; and whilst the principles common to both are kept in view, the details of the system for application to India may therefore, we think, best be drawn from the accounts of France. One peculiarity we observe in the forms of the French system of accounts (with which we have lately been supplied through the kindness of Sir John Bowring) is, that the document which serves as the voucher for expenditure, bears a reference to the year, as also to the title or part, chapter, section, and article of the budget, under which the charge properly falls, as authorised in the estimate. The necessity thus imposed on the party signing the voucher to make these entries before presenting it, must alone act as a check on undue charges; and the examining officer, if finding any incorrect entries, will at once reject the voucher, or return it for correction.

35. The Expense Estimate of the Military Department of the Madras Presidency, a sketch of which accompanies this Report, is designed to represent the probable annual demands on the revenues of the Presidency for the maintenance of the army and the military establishments, &c., therewith connected; so as to form an integral part of a general budget for the whole Presidency. The

subsidiary forms of estimates (as fully shown in the Appendices attached), are intended to illustrate the mode in which the necessary data are to be collected from the various departments. They are prepared in a simple form, mainly in accordance with the existing Indian forms used to show the details connected with establishments; but with some improvements drawn from the French and English models, that were found compatible with the financial and departmental systems of India. We have no doubt, however, that further improvements will be found practicable; and we beg to state also that the estimates are merely submitted as "forms" for all India, and not as showing the *bonâ fide* expenditure of the Madras Presidency. The details of the various charges are set forth in the Appendices; and on these we shall remark, where explanation appears necessary, in the description of the departmental estimates.

36. We have deemed it essential, in the first instance, to divide the expense estimate into two distinct titles or parts, namely, charges military *personnel* and charges military *matériel*; the first comprising all payments on account of the pay and allowances of officers and men, and the employés in military establishments, and the second showing the expenses attendant on the supplies of provisions, stores, equipments, and carriage for the army and its establishments.

37. It appears to us that this distinction should in future be strictly preserved, for the purpose of clearly indicating the relative proportion which the two grand sources of military expenditure bear to each other; and this is the more important, because in none of the accounts of the Madras Presidency has it been sufficiently maintained. The Military Auditor General's annual financial statement does not show the *bonâ fide* payments made during the year on account of individual military salaries; but merely an approximation thereto, based or worked out on the actual outlay of one month multiplied by twelve. It has been found unavailing to search departmental books for the separate charges appertaining to military *personnel* and military *matériel*, the two heads being there blended in various ways. Indeed, items belonging to "charges *personnel*" are not unfrequently entered under heads which should apply distinctively to material supplies; such as "arrack supplies," "grain and provision supplies," "cavalry supplies," "hospital supplies," &c., &c. And the Accountant General's books being compiled from departmental books, do but reflect the complication of the latter

38. Under the departmental estimate system no such difficulties and inaccuracies could exist, for the items composing charges *personnel* and charges *matériel* respectively, must, in order to admit of a careful review of expenditure by the controlling authorities, be shown in full detail; and inconsistencies and errors, as well as vagueness or want of clearness, would at once be subject to remark. Whatever combination of transactions may be necessary to show the aggregate outlay incurred for any particular head of expense, such as the cost of rations for troops, which comprise many items, must be exhibited in distinct statements, the cost of each individual item being shown separately in the departmental estimate; and whilst some latitude must, at least at first, be given for inaccuracy of amounts, it is essential that the heads under which they are arranged should from the outset be clear, well defined, and suitable for conveying a knowledge of the items they comprise.

39. It is true that an independent previous control cannot be exercised over charges *matériel* to the same extent as over charges *personnel*; but still, a system devolving on departmental chiefs, subject to future explanation, the responsibility of making estimates of the probable demands of their departments on the supplying branches, especially the Commissariat, will have a great advantage over that at present in force, by which, in most cases, the supplying, and not the indenting department, estimates for future requirements.

40. The two titles or parts above specified, charges military *personnel*, and charges military *matériel*, comprise all charges requiring the local disbursement of cash; but as the Indian Presidencies are so circumstanced as not to be able entirely to supply their material wants from local resources, nor to meet by local cash disbursements all the personal charges for which they are liable, it is evident, that in order to ensure completeness, as well as a lucid development of the probable military expenditure of each Presidency, additions must be made to the estimate. And this has been done by introducing, in the form of a sub-

division

division of the first title, a separate total showing the amount of furlough pay to be disbursed in England; and also by annexing a third title, representing the value of stores expended from stock in each department.

41. By this arrangement Title I. will exhibit the anticipated *bonâ fide* cash expenditure both in India and England, for all charges *personnel*; Title II. the amount of cash locally required for the provision of material supplies; and Title III. the expected *bonâ fide* expenditure of the remains of supplies procured during previous years, under the grants of Title II., together with that of supplies obtained from home, and for which cash is not disbursed locally.

42. The net annual military expenditure incurred in India, will at the year's end, be deduced in the following manner:—

		Rs.	*a.*	*p.*
1st.	By summing up the amount of the three titles, making a total of - - - -	4,45,59,073	14	9
2d.	By deducting therefrom			
		Rupees.		
	(*a.*) The unexpended proportions of the grants, under Titles I. and II. -			
	(*b.*) The amount realised by the sale of stores - - - - - -			
	(*c.*) The amount recovered on account of short deliveries - - -			
	(*d.*) The amount of instalments paid by officers on account of chargers			
	(*e.*) The amount value of stores issued to other Presidencies, Government, and Civil Department -			
	Residue - - - -			

3d. By deducting from the residue the excess of the value of reserve stock balance, over that of the previous year, or adding the difference in case of decrease.

43. Before going seriatim through the several chapters and sections of the military expense estimate, we beg to premise that time did not admit of our preparing a sketch of the military income estimate for the whole Presidency; but we forward a form of an Ordnance Department Income Estimate (*Vide* Appendix No. 42) and this, together with the details of the expense estimate (which is the converse of the income estimate), will we trust prove a great aid to departments, and enable the officer charged with the duty readily to compile the income estimate.

44. This form provides for representing, 1st, the amount to be realised by the sale of stores; 2d, the amount to be recovered for the value of stores short delivered; 3d, the amount value of stores expected to be received from England; and, 4th, that of stores to be received from other Presidencies, Colonial Governments, the Civil Departments, and the produce of departmental manufactories. In addition to these amounts, the military income estimate should include fines recoverable in the military police, retrenchments to be realised, and the instalments paid by officers for chargers taken from the ranks.

45. We now proceed to describe the contents of Title I. of the military expense estimate.

Chapter 1. Section I. exhibits the gross amount of regimental charges for which the Indian Treasury is liable; that is, the pay and allowances of all ranks of the army (medical officers, &c., excepted) according to the established strength and location of corps, including the allowances made to Messes, Schools, &c. And the subdivisions, or articles of Section I. show the aggregate cost of each branch of the army, the details thereof being given in the Appendices.

Chapter 1. Section I. Regimental charges.

46. We deem it advisable that the gross amount of regimental charges, as also the several deductions falling to be made from them, should as above be shown distinctly in the different sections; in order that the annual estimate may contain

such statistics as may facilitate a determination regarding the organization of Indian military establishments.

Section II. Officers in Europe.

Section II. represents the aggregate of the full pay and regimental allowances of officers in Europe, not payable in India, and falling to be deducted from the gross amount of regimental charges, as shown in Section I.

Section III. Officers on Staff employ.

Section III. shows the aggregate of the full pay and regimental allowances of those officers in civil and military staff employ, whose salaries are not payable from the revenues of the Madras Presidency, and which is to be deducted from Section I.

Section IV. Short of established strength.

Section IV. gives the aggregate amount to be deducted from Section I., for the pay of officers and other grades short of the established strength.

Section V. Difference between full allowances and pay proper of Officers on Staff.

Section V. shows the difference between the full regimental pay and allowances, and the pay proper of officers detached from regiments on staff employ, forming a further deduction from Section I.; and the total of the amounts represented in sections II. to V. (both inclusive), when deducted from the gross amount exhibited in Section I., will show the net amount of regimental charges. These, as entered in the expense estimate for the Madras Presidency, amount to *Rs.* 2,21,49,710. 8; and, although we disclaim all pretensions to accuracy, the estimates being merely forms, we believe the above to be not far from the real amount.

Section VI. Furlough pay.

Section VI. exhibits, with a separate total, the amount of furlough pay disbursed in England, on account of officers in Europe (whose numbers are specified in Section II.); but debited against the revenues of India.

47. The Appendices to Chapter I, from 1 to 21, fully show in detail the data for the calculations on which these abstract statements are based; but we may here explain that the necessary details must be collected from the head quarter staff. The Adjutant General of the Army will be required annually to furnish the estimating officer with statements, showing up to the latest possible date, the established strength of officers, commissioned, warrant, and non-commissioned, as also of the rank and file of each branch of the army, including Her Majesty's British forces, the numbers present doing regimental duty, absent in Europe, detached on staff employ, and wanting to complete; also distinguishing all variations in rates of pay, such as the numbers receiving pay of a higher or lower grade than the rank they hold, and the numbers receiving good conduct pay, additional pay for length of service, annuities, Order of Merit, Order of British India, and Victoria Cross.

48. The following form, as already used by the Adjutant General of the Army at the Madras Presidency, might serve this purpose, with such additions and modifications as may be found advisable. The information we have received from that officer is very full and complete, and well adapted for practical use in calculating the pay *personnel* drawn by Her Majesty's Indian forces of the Madras army; and if equally complete returns were furnished for all arms of both services in the Madras Presidency, the exact outlay for pay and allowances might be very accurately estimated.

RANK.	In Europe.	In Staff Employ.	With Regiments.		Drawing Additional Pay.	Drawing Good Conduct Pay.	Drawing Annuities.
			Half Batta.	Full Batta.			

49. A statement

49. A statement of the above nature should form the basis of the estimate on account of charges *personnel* of the army throughout India; and relatively with its accuracy as to numbers and other varying circumstances, will be that of the money entries under that head in the expense estimate.

50. There are other kinds of charges varying in proportion to the strength of the army, that may be partly estimated from the above details, as being connected with charges *personnel*; but as they also bear upon the Commissariat and other departmental expenses, further information for estimating them must be furnished from head quarters, either by the Adjutant General or Quarter-master General; namely, the probable number of different grades of the several arms to be located at the different stations, or employed on duties involving any additional charge; any increase in number of commands or staff officers, and the number of men to be clothed, rationed, and dieted in hospital. Also the number of horses to be fed, number of remounts required, the public cattle of various kinds to be maintained, showing at what stations, and whether in cantonment or at a distance convenient for grazing; the strength and composition of the moveable columns to be held in readiness for immediate movement, the number and calibre of pieces, and quantity of ammunition, as also the number of days' provisions and grain to be provided for this moveable force, and the extent of the marching establishments and equipments. Further, the number of men to be pensioned or invalided, and the number of recruits expected; and the data for calculating the allowances for saddles, head and heel ropes, head money, and other contingent charges, being also set forth. As all these details are capable of being tabulated, and as it is of great importance that the information should be supplied up to the latest date, printed blank forms containing as many entries as possible, should be prepared and furnished to the heads of offices.

51. In like manner, the departments receiving these details of information, and basing calculations of expenditure thereon, should furnish the officers at head quarters with statements showing the financial bearing of various arrangements, which may admit of their being modified in future, with due regard to economy.

52. Should Government not consider the form of the expense estimate, as above described, sufficiently concise for entry in the general accounts of India, it can then easily be abridged; but we must here observe, that owing to the many complications of the existing rules for granting allowances to staff officers employed in the Civil and Military Departments of this and the other Presidencies, we were obliged to multiply sections in order to secure exactness.

53. On referring to Appendices 2, 5, 13, and 15 of Chapter I. the following incongruities of practice will be observed:—

1. Officers employed in the Hyderabad Contingent and Commission draw no pay whatever in the Military Department, excepting the First Assistant to the Resident, whose pay proper is disbursed from the revenues of the Madras Presidency, and charged in the Military Department.

2. The pay proper of officers employed in the Mysore and Travancore Commissions is disbursed in the Military Department, and is therefore provided for in the military estimates, although ultimately recovered from those states.

3. Some of the officers employed in the Department of Public Works, under the general Government of India, including Singapore, Penang, and Pegu, and also in the same department in the Punjaub, draw full regimental pay and allowances; but others only pay proper, and others again draw no pay whatever in the Military Department, Madras Presidency.

4. Officers employed in the Electric Telegraph Department, Scinde, draw full pay and regimental allowances in the Madras Military Department.

5. Officers employed in the Nagpore Commission likewise draw full regimental pay and allowances in the Madras Military Department.

6. Officers, not of the Engineers, employed in the Department of Public Works, draw pay proper in the estimate of their regiments; this charge

being debited to the Military Department, while the regimental allowances of their rank are carried to the debit of the Public Works Department.

54. These and many other anomalies which the system of departmental estimates will bring prominently to notice, will doubtless attract the attention of Government. It is evident that all these variations in the mode of bringing charges to account must increase the chances of error; and although we do not advocate making the arrangements of Government subservient to any system of account for the sake of the system itself, we still think it would be found advantageous in many ways to diminish these differences of practice as far as possible.

55. In consequence of these complications, it appeared expedient to draw a broad line of demarcation between charges properly connected with the regimental rank and duties of the officers of the army, and those which appertain to the Administrative Department of the Army; and the position of that line being clearly indicated by the prevailing practice in respect of consolidated staff salaries, which makes the allowances of rank a part of the staff salary, we have thus drawn it, in our estimates, for uniform application to all staff appointments. At the same time, however, we are prepared for some difficulties on this point, as the practice of making the regimental allowances of officers employed on staff, form a portion of the remuneration granted for those duties, has so long obtained that in making a change, objections will necessarily at first be made.

Sections I. II. and III. General, Garrison, and Cantonment Staff, and Office Establishments.

56. Chapter II., Sections I., II., III.—The cost of the general army, garrison, and cantonment staff, the details of which will be found in Appendices 22, 23 and 24, is estimated as follows:—

General Staff - - - - - -	*Rs.*	9,80,887	10 –
Garrison and Cantonment Staff - -		3,12,897	9 –
Office establishments of General Army Staff		2,43,136	– –
Annually - - -	*Rs.*	15,36,921	3 –

57. These amounts are exclusive of pay proper, but include the allowances of the regimental rank of officers so employed; as also of the salaries of the civil employés and attendants attached to their establishments; the cost of the latter being shown in Section III. The head "General Staff" does not however include the salaries of officers of the department charged with the duties of supply, and presided over by controlling officers, such as the Commissariat, Ordnance, and others, which are shown separately. The head "Garrison and Cantonment Staff" comprises the pay and allowances of all non-commissioned officers on the non-effective establishment, employed in garrisons and cantonments; as also the stationery allowances granted to station staff officers, &c.

58. All staff salaries being of the nature of fixed charges, and invariably drawn to the full extent, whether the permanent incumbent be present or absent, the estimating officer can have very little difficulty in arranging and summing them up; and this, when done for one year, will serve for all years, subject only to alteration in case of the modification of salaries. And the annual review of items that must be made in preparing departmental estimates, will greatly facilitate a revision of allowances, when it becomes necessary.

59. Before concluding our remarks on this part of the estimate, we must bring prominently to notice some anomalies in respect of batta to officers holding staff appointments, which seem to us to call for immediate rectification. The general rule is, that full batta is allowable only at a distance of 200 miles from the Presidency, but still it appears that many staff officers, both at the Presidency and within that limit, draw full batta; and the diversity of practice in this respect, that we find in the Madras Presidency, as well as in Bombay, appears to have arisen from a want of adherence to one fixed system of granting remuneration. Even as regards consolidated salaries drawn by staff officers, some comprise full batta, and others not; whilst other staff officers draw a staff allowance separate from their regimental pay and allowances, which in some cases include full batta, and in others only half batta.

60. All these differences give rise to complications in drawing up the accounts; and as all these allowances, under whatever designation granted, may be looked on as only the requisite remuneration for the staff duties, it would

would be well to have them all brought under the head of staff pay. We think no difficulty would be found in graduating the scale of remuneration, according to the rank of the officer performing the duty, so as to retain any advantages that the present system of varying allowance is considered to carry with it.

61. Chapters III., IV. and V., represent simply the annual amount payable to unattached, local, and retired officers in India, and call for no remark.

62. Chapter VI.—The entries in this chapter are presumed to be extracted from the first title of the annual estimate of the Ordnance Department; a sketch of which (*vide* Appendix 26, with its subsidiary Appendices from A. to D.), accompanies the general expense estimate. It will be seen from this, that each departmental estimate is required to be complete in itself; containing a forecast of the transactions of the department, under the three titles of the general expense estimate, and with the same minor heads, so that its contents may be readily transferred to the former, but also presenting under the prescribed heads of account set forth in the general estimate, characteristic subdivisions, illustrative of its working.

63. Many of the establishments of the Ordnance Department being maintained with the double object of producing as well as supplying and holding in reserve the munitions of war, a distinction has been made between such of the "charges *personnel*," as are incurred for manufacturing purposes, and those connected with the due preservation of reserve stores, and the maintenance of the ranks necessary to keep up discipline in military establishments.

64. On reference to the subsidiary Appendices, A. and B., it will be seen that the manner in which this distinction has been made in the case of all arsenals, whose primary character is that of store-rooms, is by separating the wages of all artificers, overseers, &c., employed in the workshops, from the pay and allowances of the military officers and men attached thereto; the former, with one-third of the "office allowance," being debited against "manufacturing purposes," whilst the latter, with the residue of the "office allowance," is brought under the head of "army purposes." And as regards the manufactories of the Ordnance Department, specially so termed, the staff pay of the supervising officers is added to that of the workmen, overseers, &c., under the head of "Manufacturing purposes;" whilst the regimental allowances or rank, and the pay of the subordinate military grades are charged to "army purposes."

65. The chief reason for making this distinction is, that at present no uniform or settled principle is adhered to, in valuing the out-turn of Government manufactories. In some, as the gunpowder manufactory for instance, the whole expenses of the establishment are charged against the out-turn: in others 25 per cent. is added to the value of materials to cover the cost of workmanship. In the gun-carriage manufactory the practice followed is thus described by the Superintendent, Lieutenant Colonel Maitland:—

"The practice is to consider all that is not ordnance, as sundry or miscellaneous work, and to charge thereon the full proportion of centage as stated below:—

"$\frac{1}{3}$ on miscellaneous work.
"$\frac{2}{3}$ on ordnance work.

	Rs.	*a.*	*p.*
"For instance, 1st, the materials and tools expended during the year, say	59,000	–	–
"2. Materials accounted for in all the estimates of work turned out during the year	49,000	–	–
"3. Difference to be thrown on all ordnance and miscellaneous work as a per-centage	10,000	–	–
"4. Pay of the department during the year	56,200	–	–
"5. Pay of the workmen accounted for in all the estimates of ordnance and miscellaneous work turned out during the year, say	20,800	–	–
"6. Difference to be thrown on all ordnance and miscellaneous work as a per-centage	35,400	–	–

66. It is necessary, however, to state that the term "pay of the department" includes the following items:—

1. Feed of draught cattle.
2. Wages of permanent establishment, including office allowance and Superintendent's staff salary.
3. Hire of extra artificers.
4. Wages of native artificers employed in lieu of C. O. artificers.
5. Moiety of the wages of ordnance artificer and pupil establishment.

67. With a practice so variable, and at the same time so loose, no satisfactory conclusion can be arrived at, in respect to the economical working of these establishments; nor as to whether, considering the more extended appliances now at the command of private enterprise in this country, Government should continue to be their own manufacturers to the same extent as hitherto. Whereas, by defining and fixing the proportion of charges *personnel* to be debited to the several manufacturing operations, and causing the amount to be rateably distributed over the articles made up, in proportion to the value of the materials employed, a well understood rule will be established, by which to appraise the produce of our manufactories, and form a correct judgment as to their comparative cheapness or costliness.

68. One objection to charging any portion of the final expenditure of one year on its receipts or income, is that it becomes an apparent recurring expenditure in subsequent years, without being a *bonâ fide* one. An illustration of this will be found in the Ordnance Departmental Sketch Estimate, from which it appears, that out of a total annual charge of *Rs.* 7,14,809. 12. for the pay, &c., of the ordnance establishments, *Rs.* 2,17,525. 5. are due to the manufacturing operations of the year. The whole amount will necessarily be written off as the expenditure of the year, and also portions of the latter sum, &c., when the articles manufactured during the year, and of whose value they form a component part, are issued or expended. It is true that these sums being debited in the one case, and credited as income in the other, the actual result is not affected; but the cash expenditure is thus made to appear larger than it really is, and the entry of such double charges in the accounts should be avoided.

69. We at present see no other way than the above, of establishing an accurate mode of testing the economy of our working establishments. It must rest with Government to determine, whether the distinction of "manufacturing purposes" and "army purposes" shall be preserved in the general accounts of the department, or confined to the subsidiary books and statements relating to manufacturing purposes. We incline to advise the latter course, in order to avoid over-minuteness of detail in the general accounts; but at the same time care should be taken to have the subsidiary books and statements brought under strict examination and audit, in order to prevent irregularities. We must here observe that a simple and efficient mode of keeping the books of Government working establishments, is still a *desideratum*.

70. Chapter VII., like Chapter VI., is supposed to be taken from a departmental estimate, viz., that of the Commissariat Department, Appendix 27; and represents the annual payments on account of the pay and regimental allowances of the commissioned, warrant, and non-commissioned officers and establishments of the Commissariat Department. There are two kinds of establishments appertaining to this department, maintained chiefly for the purpose of preparing supplies; and we should have wished to make in respect to these the same distinction as in the ordnance estimate, between the purposes for which charges for establishments are incurred. But under the present form of accounts of the Commissariat Department, these disbursements are so scattered under generalised heads, that we failed in deducing therefrom the charges that properly fall to these two kinds of establishments respectively.

71. The Commissariat accounts consist of a "Cash Journal," kept monthly, and a "Cash Ledger;" a "Stock Journal," and a "Stock Ledger." The purchases

chases of stock made by the Commissariat are debited to "Remittances of the Commissariat Department;" and in the cash journal the wages paid to servants, and supplies of stores made on account of the different services, are sometimes blended together, and sometimes entered separately, but for the most part, under the head of "Supplies," or "Charges." The practice is said to be this; when stores are purchased and issued at once they are debited in the cash journal and ledger to the head of "Supplies," or "Charges," together with charges *personnel*; but when stores are purchased and brought on as stock, they are debited in the cash journal, against the head, "Remittances of the Commissariat Department," and the service for which purchased is debited therewith in the stock journal, under the head of "Department," as distinguished from "Supplies."

72. The following examples will fully expound our meaning:—

1. "Grain and Provision Supplies," as entered in the cash journal, include servants' wages, expenses of carriage, freight, &c., and such stores of this description as are purchased and forthwith issued; but "Grain and Provision Department," as entered in the stock journal, means stock purchased and stored for after issue.

2. "Cavalry Supplies" comprises servants' wages and forage, but not the cost of grain issued.

3. "Ordnance Charges" include the cost of carriage supplied; and "Camp Equipage Charges" include the permanent and temporary establishment of hired bearers (as distinguished from the corps of dooley bearers), kept up by the Commissariat Department; but the head "Remount Charges," comprises both attendants and supplies of food.

4. Under the head "Eastern Settlements" are summarised all expenses, of whatever description, incurred by the Commissariat Department in the Straits and Pegu Division, without any distinctions or subdivisions.

73. We cannot here enter into a minute description of the mode of keeping the accounts of the Commissariat Department; but we may safely state that the estimated and actual charges are at present shown under heads so vague, and so ill adapted for conveying their real meaning, that a thorough reform is necessary. We trust that the introduction of annual departmental estimates will be the first step towards this reform, since a proper nomenclature and classification of charges will thus be rendered indispensable; and we would recommend that the same classification under uniform heads be established in the Commissariat Departments of the three Presidencies, full and detailed instructions being issued as to the items that are to be brought under the several heads. At present we believe, that however similar some of the headings used in the three Commissariats may be, they could not be relied on as comprising the same items.

74. Under the budget estimate system, the Commissary General, whilst showing separately in the estimate for his department those services for which he is entirely responsible, those for which only part responsibility devolves on him, and those for which other departmental heads are wholly responsible, will fill in all particulars regarding the first entirely on his own authority; the details regarding the two latter being supplied to him by the different departmental heads. And as this officer will be held personally responsible that sufficient information in detail is furnished regarding the whole of the charges included in his departmental estimate, to enable the Government or other controlling authority reviewing the estimate, to verify the data on which the estimated expenditure is calculated, and where necessary to check and revise the different items, heads of departments must be careful to furnish the requisite specifications; and this must apply equally to all inter-departmental requirements.

75. In the absence of such a classification of charges and specific detail of items in the Commissariat accounts, as at present made out, we have drawn the amount of the "Charges *Personnel*" of the department from the Military Auditor General's annual statement, and other statements of existing Commissariat establishments furnished to us by the Auditor of Commissariat Accounts; and according to that data, these charges amount annually to *Rs.* 19,18,358. 11.

This appears a very large sum, and being equal to about one-fifth of the whole of the recent large annual expenditure of the department, would we think ere this have been closely examined with a view to reductions, had it ever been presented in the aggregate instead of being scattered among the different heads of charge.

76. The Commissariat is not, however, the only department in which the practice obtains of scattering certain charges over various heads, without also presenting the amount in the aggregate. In the Public Works Department, for instance, the personal salaries are so scattered as to render it difficult for Government to see at a glance the large total amount thus disbursed; and whilst fully admitting the advantage of the charge for each separate branch of the department being shown separately, we think that the full amount for the whole department should be equally clearly exhibited.

77. Chapters VIII., IX. and X. show the cost of the establishments of the Clothing, Barrack, and Camp Equipage Departments (Appendices 24, 28 and 29). In the Clothing Department there would appear to be no fixed executive establishment; but this should be determined without delay, as it is evident that the fewer contingencies remain to be provided for, the more accurate will be the departmental estimates. The expense of the Barrack Department, as regards supplies furnished by the Commissariat, admits of being easily estimated, the quantities of oil, number of barrack attendants, cots, and messing furniture, being all regulated in proportion to the number of troops; but still, the estimate for Commissariat supplies for this department should be made out by the Presidency Barrack Master, or some other officer named by Government, who should be held personally responsible for the correctness of the estimate, and for supervising the expenditure during the course of the year.

78. Chapter XI. sets forth (Appendix 30), under appropriate subdivisions, the annual outlay on account of the pay and allowances of the Madras Medical Department; showing the charges for the general medical staff, regimental medical officers, and the pay proper of medical officers employed in the Civil Department, which is debitable to the Military Department; as also the pay of medical warrant officers, dressers, and that of medical office establishments.

79. As nearly as we have been able to calculate, the gross annual liability of the Indian treasury on account of the Madras Medical Establishment, is *Rs.* 16,88,996. 6., and deducting therefrom the Indian pay and allowances of medical officers absent in Europe, viz., 1,47,672 rupees, the net amount annually payable in India on account of the Madras Medical Establishment is *Rs.* 15,41,324. 6.; but it will be seen that the Indian revenues are subject to an additional charge of *Rs.* 64,105. 13, on account of the furlough pay of officers of this department absent in Europe. The annual cost to the Madras Presidency, on account of the pay and allowances of the medical staff and regimental medical officers of Her Majesty's service, is, as will be seen by Chapter XII. (Appendix 31), 1,19,092 rupees.

80. We have thus made an attempt to bring the charges of the Medical Department into one general estimate, which we are fully aware is very far from being complete; but the principal Inspector General of the Madras Medical Department, having already directed his attention to that point, we are sanguine that improvements will shortly be effected. It appears to us, however, that the duties and responsibilities of the head of that department are at present too much mixed up with those of the Commissary General; and that a separation and clear definition of the duties of these two heads of departments, would be advisable. The outlay that must be incurred for assistance to enable the principal Inspector General to exercise financial as well as professional control, would be amply repaid by the economy that would result from the change of system. Moreover, it is essential that the head of the Medical Department should, like all others, be made responsible for the proper and economical conduct of his department.

81. The amount of pensions payable annually, is computed (vide Chapter XIII.) at *Rs.* 20,27,501. 10. 8.; including wound pensions, pensions to military and medical warrant officers, native officers, non-commissioned rank and file, and pensions to heirs.

82. Chapter

82. Chapter XIV. shows the amount payable to the Mysore State annually, on account of the maintenance of the Mahal or breeding establishment of cattle, viz. *Rs.* 17,954. 9. 8.

83. Chapter XV. exhibits the amount of contingencies payable in the Military Department, estimated at *Rs.* 16,37,064 12. 5. annually; the nature of the charges are fully detailed in Appendix 36, and will be found to include passage money, hutting money, bounty money, good conduct pay, &c., &c.

84. Chapter XVI. contains the last item under title I. of the Expense Estimate; namely, the annual donation paid to the Military Male and Female Asylums.

85. Thus, the aggregate amount of "charges *personnel*" appears by the expense estimate to be *Rs.* 3,20,43,521 4. 9.

86. In this estimate are exhibited all the heads under which we propose the several charges to be classed and arranged in the public accounts, as being the most appropriate; but they are only suggestive, and subject to modification, as may appear advisable when practically applied. And we must here again beg Government to understand that this estimate, as also the accompanying departmental estimates as given in the Appendices, are intended merely to serve as forms for the guidance of the Estimating Department; and consequently only contain under each head such amounts approximating to fact, as the data and time at our command would permit of being readily put together.

87. The heads of charges entered in the Expense Estimate should definitively indicate the object of the charge; and each head contained in the estimate should be distinctly exhibited in the ledger. We strongly deprecate the continuance of such heads of account, as "general books," which comprises supplies of stores, &c., to the Postal Department and Mint; "General Department," comprising the expenses of treasure escorts, the supplies to Government House and Government offices, &c., or "charges extraordinary," under which are now entered supplies of carriage and attendants to the medical and other departments.

88. On reviewing Title I., which comprises the Expense Estimate, the following will be observed to be the heads of account, or classification introduced :—

PRIMARY HEADS.

1. Cash.
2. Charges Military *Personnel.*

SECONDARY OR MINOR HEADS.

1. Regimental Charges.
2. General Army Staff Charges.
3. Charges on account of Unattached Officers.
4. Charges on account of Local Officers.
5. Charges on account of Retired Officers.
6. Charges of the Ordnance Department.
7. Charges of the Commissariat Department.
8. Charges of the Clothing Agency.
9. Charges of the Barrack Department.
10. Charges of the Camp Equipage Department.
11. Charges of the Medical Department.
12. Charges on account of Medical officers, British forces.
13. Pensionary Charges, and Charges payable from Lord Clive's Fund.
14. Charge on account of the Mysore Breeding Establishment of Cattle.
15. Contingent Charges of the Military Department.
16. Donations to Military Institutions.

89. The term "charges" should be understood to signify pay and allowances and personal money-grants of every description, as distinguished from "supplies;" a designation which should be applied solely to expenses connected with the *matériel* of the army.

90. We would suggest for the consideration of Government, that in the event of our views being approved, the Accountant General be requested to frame a model journal and ledger, with heads clearly expressing the several services on account of which expense is incurred; and preserving the distinction between "charges" and "supplies," as above advocated.

91. We now proceed concisely to explain Titles II. and III. of the General Estimate. Title II. comprises the cash expenditure incurred in the provision of supplies locally, and in defraying the expenses appertaining to the material equipments of the army, and is designated "Charges military *matériel*, requiring the local cash disbursements." This designation is appropriate enough in an expense estimate; but, as a portion of the cash so disbursed is invested for the purpose of maintaining a reserve stock, the primary title or head "Charges military *matériel*" must be excluded from the departmental accounts, as far as such investments of cash are concerned. The secondary or subsidiary heads should be directly and uniformly debited with all cash investments, and credited with the value of all issues from those investments; the primary head, however, being directly debited with all absolute disbursements of cash, that is, disbursements not returning in the shape of stock; and this can readily be done.

92. There are but two departments connected with the military service of the Madras Presidency, that regularly receive advances for the purchase of stock, viz., the Commissariat and the Clothing Departments, and any difficulty in directly debiting the secondary heads with the amount of cash, will be removed by a preliminary entry in the Journals, such as "Commissariat purchases," or "Clothing Department purchases," "Debtor to Cash." This will at once show the amount of cash invested in the purchase of stores, and then by crediting "Commissariat purchases," &c., and debiting the several minor heads, the manner in which that cash has been invested will become apparent. It is in conformity with this plan, that the heads of the several chapters and sections under the second title have been arranged.

93. Title II.—Chapter I.—Sections I. to VIII. show the amount value of supplies of stores and carriage made by the Commissariat Department to other Presidencies and Colonial Governments, for which cash has been expended. It is not deemed necessary to sub-divide the head stores into any descriptive divisions, because the supplies do not appertain to the expenditure of the Madras Presidency, and will, in calculating the actual expenditure at the year's end, be deducted from the general expenditure of the Presidency; and therefore the two divisions, "stores" and "carriage," answer all purposes as regards perspicuity.

94. Sections IX. and X. are intended to exhibit the amount of cash expended by the Commissariat, in the provision of "stores" and "carriage" to other departments of the Government service; and here also it is unnecessary to enter into any further description of the nature of the supplies made, because the receiving departments will account for them under the several descriptive heads.

95. We consider the preservation of the distinction between "stores" and "carriage," to be essential to a proper understanding of the accounts; otherwise, the expenses incurred on account of the latter get inextricably interwoven with the former, and baffle all attempts to trace the residue value of stock at the end of a series of years, or even one year. Indeed, we know from actual observation, that there has been very loose practice under this head of account. The amounts debited by one department against another, in any one year, are seldom or ever found to correspond with the amounts credited by the other department; nor has the inconsistency ever attracted the attention of the chief or controlling department of account, because there exists no effectual audit of accounts; the operations of the Audit Department being confined to a check over the regularity of individual transactions, without any regard to their appropriate placement, or exhibition in the public accounts of the year in which they transpired.

96. The

96. The want of accordance between the entries in the books of the several departments, destroys confidence in the accuracy of departmental accounts, and must be fatal to the entirety of the Accountant General's annual books. It arises from want of uniformity in the practice of accounting in Government Departments, some recording their transactions monthly, and confining their record to such vouchers as are transmitted within a reasonable time, without regard to the whole transactions of the month; and others compiling their accounts annually, about six months after the close of the official year, and necessarily including all the transactions within the year.

97. It is hoped that the preparation of the annual departmental accounts, that will now become necessary for comparison with the departmental estimates, will give rise to an inter-departmental check; for that rule of the Budget system which requires all vouchers to specify the service to which the supply belongs, and each voucher presented after the close of a year to specify the year to which the charge appertains, must effectually correct the irregularity to which we have alluded, and tend to produce the uniformity essential to the completeness of the annual accounts. It must be observed as a rule, that whether the transactions be recorded in monthly or annual journals, the twelve months' records shall contain all the expenditure appertaining to them, no portion thereof being transferred to the following year.

98. It will be perceived by the General Estimate, that the general head, "Eastern Settlements," to which reference has already been made, has here been reduced to specific divisions, in common with the presidential transactions; an arrangement highly necessary for facilitating audit and establishing clearness of account.

99. Sections XI. and XII.—Freight and Miscellaneous Carriage. These two items, together with the items of carriage referred to in the preceding sections, will be written off directly to the primary head, "Charges Military *Matériel*;" this latter head being, however, duly credited, in the case of any portion of these amounts being incurred for other Presidencies, Colonial Governments, &c., in order to allow of a separation of the charges afterwards. As Government should be well informed as to the extent of the expenditure incurred for the public service under all circumstances, we have separated "freight," in regard to presidential expenditure, from "carriage," by which is understood conveyance. The expenses on account of miscellaneous carriage are very heavy in the Commissariat Department, having last year amounted to no less than five lakhs of rupees, and being debited in the accounts to "Charges Extraordinary." Greater specification will be necessary in future; indeed, as already stated, we recommend that the head "Charges Extraordinary" be altogether abandoned.

100. Section XIII.—Army Supplies. We have already explained that the term "supplies" is to be applied to the material expenditure of the army; and when used by itself, should be understood to mean stores purchased, or stores issued. It is only in reference to the provision for, or the actual supply to the army, that the heads of account should be descriptive of the nature of the supplies or stores; the head "Army Supplies" need not appear in the departmental books.

101. Having provided for the record of purchases under the descriptive heads shown in the chapter, the issues therefrom may, for the purpose of indicating army expenditure, be at once credited to those heads, and debited to "Charges Military *Matériel*;" whereby an intelligible picture will be presented of the transactions of the Commissariat Department. As yet, our best efforts to ascertain the precise expenditure of the army under each of these descriptive heads, have, after the cost of much time, fallen short of success.

102. There are some supplies made by the Commissariat Department which are not directly connected with any one department of the Government service, although having an immediate bearing on army expenditure; and these we have, in Section XIV., termed "Supplies on account of services under the direct control of the Commissariat Department." The supplies in question are as follows:—

1. Maintenance of elephants, camels, and bullocks.
2. Remount department.

3. Scavenger department.
4. Timber supplies.

103. We perceive no difficulty in crediting and debiting these heads, without in any way detracting from that definite expression of the expenditure of each branch of the service, which we are anxious to preserve throughout the public accounts. But as it is of importance to define departmental responsibility as clearly as possible, each department requiring the services of the public cattle for eventual operations should clearly state the numbers of each description of cattle they propose to keep up for the service of their department, and the stations at which to be located; and the Commissary General will then only be answerable for the feed and maintenance of the cattle, and for bringing to the notice of heads of departments any unnecessary expense that may be likely to result from keeping cattle at stations where high rates of forage prevail. In para. 105 of Report No. 5, of 30th April 1860, we entered fully into this point.

104. The last item to the debit of the Commissariat Department is the proportion of freight disbursed in India, on account of "Supplies between India and London." The amount so paid not being disbursed by the Commissariat Department, will not appear among its cash transactions; but as it is a *bonâ fide* local payment made on account of that department, it is essential that it should appear in the estimate, and the more so, because in the stock account the amount of this item is added to the value of the supplies so received, and debited to the Commissariat Department.

105. According to our rough estimate, the cash required to be disbursed on account of the transactions of the Commissariat Department, amounts to about *Rs.* 72,43,926. 15. 3. per annum; the following being the principal items of charge:—

	Rs.	*a.*	*p.*
Stores to other departments - - - -	7,12,689	10	5
Carriage - - ditto - - - - -	3,17,720	6	6
Miscellaneous carriage - - - -	5,00,000	–	–
Army supplies - - - - - -	42,00,255	9	4

106. We must here remark, however, that as regards the cash expenditure of the Commissariat Department, our estimate being intended to be strictly a military one, we have excluded all supplies made to the civil departments; and the Commissary General must therefore, in order to represent the whole of the transactions of his department, send in a supplementary estimate for cash to be expended for the Civil Department. The expenditure of reserve stock on account of the Civil Departments, is, however, shown under the third title, and must be deducted in making up the net military expenditure; this has been done, because reserve stock is presumed to be laid in for military purposes.

107. Chapter III. of Title II. sets forth the local cash expenditure of the Ordnance Department; but by a reference to the Ordnance Estimates (Appendix 26), it will be perceived that the amount value of stores expected to be received from the Commissariat Department, inserted in the estimates, is omitted in chapter III., having already in the preceding chapters been provided for, as expenditure to be incurred by the Commissariat. To insert it again would be to double the charges, and a note to that effect is made in the estimate. In the accounts of both departments, however, the transaction must appear in the shape of reciprocal debits and credits, the amounts of which should invariably correspond.

108. The cash expenditure on account of, or under the control of the Ordnance Department for material supplies, is very limited, comprising only the amount of freight paid in India on account of supplies received from England, which is added to the value of the articles and debited to the department; the amount of advances made for the provision of harness and saddlery, departmental advances for extra artificers employed, as well as contingencies, and, lastly, the bills passed by the department under the special orders of Government, for the purchase of horses. All these are fully detailed in the Ordnance Department Estimate, and easily admit of exhibition in the departmental accounts.

109. Chapter IV. shows the estimate of expenditure for the Clothing Department,

ment, as regards those transactions for which cash must be locally provided. These transactions are not numerous, namely :—1st, the purchase of stock locally ; 2d, tailoring charges ; 3d, charges for carriage ; 4th, charges for freight ; 5th, compensation in lieu of clothing ; and, 6th, contingencies. The heads given in the General Estimate will admit of representation in the clothing departmental accounts, and it will be perceived that uniformity is preserved between the heads of charge in this and the other departments, as far as possible, considering the peculiar characteristics of the Clothing Department.

110. Five appendices are attached to this chapter, illustrating the manner in which the details for the Annual Estimate of the Clothing Department must be collected. These appendices show on the one side, first, the average annual cost of clothing per man, of all ranks, in each branch of the service entitled to receive clothing ; and, second, the numbers in each rank to be supplied during the year with each article of the regulated clothing, and the cost thereof. On the other side is exhibited, first, the value of articles taken from stock ; and, second, the amount of tailoring charges paid. The aggregate of these two items must correspond with the aggregate of the items on the opposite side ; and being added to the expenses of carriage, the amount of compensation paid in each branch, and the due proportion of contingencies and office establishment expenses, the total will show the gross annual cost for the clothing of each branch of the service. The appendices in question must be understood to be forms for those which are to accompany the departmental estimate, and the latter will be only an abstract of these appendices, arranged under the heads given in the General Estimate.

111. The total amount of cash required locally for " Material Supplies," is by our estimate *Rs.* 77,12,942. 2. 10., in addition to *Rs.* 3,20,43,521. 4. 9. required for " Charges *Personnel.*"

112. Title III. of the General Estimate needs little explanation. It is a counterpart of the second title, but applicable to reserve stock only, and not to stock purchased within the year under the grants of the second title, and comprises all issues to other governments, to the separate civil and military departments of the local government, and for the uses of the army. The departments of the service that maintain stock are :

The Commissariat Department.
The Ordnance Department.
The Medical Department.
The Clothing Department.

113. It may be deemed practically impossible to distinguish between the issues from reserve stock and fresh supplies of the same article locally provided ; and we admit the force of the objection, but still, the distinction we have made can be well preserved by the Estimating and Accounting Departments, by the observance of two simple rules :—

1. To estimate the stock expenditure, by the excess difference between gross expenditure, and the amount invested in purchases.

2. To compare the monthly receipts with the monthly disbursements, and debit stock with the excess of the latter.

All articles of English supply will of necessity be expended from stock.

114. The General Expense Estimate concludes by showing the mode in which the net military expenditure of the Presidency is to be deduced, as explained above.

115. We now beg briefly to recapitulate the principles on which the Budget will be prepared :—

1. A thorough distinction between " Charges *Personnel*" and " Charges *Matériel.*"

2. The separation of the latter into supplies of stores, and direct charges, connected with the *matériel* of the Military Department.

3. The exhibition of Army supplies under descriptive heads, clearly indicating the nature of the supplies.

4. The distinct specification of each department to which supplies are made.

5. The exhibition separately of each head of *matériel* charge, for which cash is finally expended.

6. An exact agreement between the reciprocal debits and credits, as entered in the several Departmental Accounts.

116. Government will perceive that if the views submitted in this report should be generally adopted, a thorough revision of the present system of accounts will ensue. This we consider absolutely necessary in order that the transactions of Indian Finance may be so recorded as to be clearly understood, and expenditure thereby controlled, curtailed, or modified; departmental responsibility being at the same time enforced, by confiding to the local Governments and heads of departments some degree of power as regards the expenditure of the several branches of the Military Service. The Government of India will also under this system be furnished with far more full and complete information regarding Military expenditure, than they at present possess; and by means of the comparative detailed statements of expenditure of the different branches of the service, will in the course of a few years be enabled to exercise efficient control over military charges.

117. We have already stated that the preparation of departmental estimates for the Military budget of Madras, was suggested by the Governor of Madras, Sir Charles Trevelyan, K. C. B., who also furnished us with books and forms of the home accounts; and we now beg to express our grateful acknowledgments to his Excellency for the cordial aid and assistance he thus afforded us: as also for the information derived from personal communication with his Excellency, which his experience and knowledge of the subject could alone have supplied.

118. During our stay in Madras, we were necessarily too much occupied with the foremost objects of our inquiry, to devote close personal attention to the details connected with the drawing up of this report. We therefore gladly accepted the offer made by the Officiating Inspector General of Ordnance, to avail ourselves temporarily of the services of A. P. Simkins, Esq., (head uncovenanted assistant of the office of the Inspector General,) by whom the report was drafted; and although we are fully aware that the arrangements suggested will require to be modified and perfected, we think they will even in their present form be found useful for the public service, and we have much pleasure in bearing testimony to Mr. Simkins' valuable services in this respect, and bringing the same to the notice of Government.

119. Since writing the above we have received from Lieutenant Colonel Simpson, Officiating Inspector General of Ordnance at Madras, the estimate of that department for the official year 1860-61, prepared under the Financial Resolution of the Government of India, dated 7 April 1860. As it will be submitted by the Government of Madras in due course, we need only here remark that the clear and distinct manner in which this estimate is drawn up, renders it well adapted to be a guide in framing the estimates of other departments.

We have, &c.

(signed) *G. I. Jameson*, Colonel, } Military Finance
G. Balfour, Colonel, } Commissioners.

EXPENSE ESTIMATE OF THE MILITARY DEPARTMENT OF THE MADRAS PRESIDENCY.

TITLE I.—CHARGES MILITARY PERSONNEL, PAY, AND ALLOWANCES OF ARMY AND ESTABLISHMENTS.

CHAP. I.—*Regimental Charges, Pay, and Allowances.*		Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Sect. I.—Established Strength.						
Art. 1. British Cavalry	App. 1	8,31,886 6 –				
2. Native Cavalry	„ 2	20,73,476 1 –				
3. Governor's Body Guard	„ 3	14,606 8 –				
4. Royal Artillery	„ 4	3,52,264 – –				
5. Horse Artillery	„ 5	6,13,411 14 –				
6. European Foot Artillery	„ 6	9,11,075 2 –				
7. Golundauze Artillery	„ 7	2,76,343 11 –				
8. Horse Field Batteries, East Indians, War Establishment	„ 8	74,691 14 –				
9. Ditto, Peace Establishment	„ 9	2,54,679 9 –				
10. Ditto, Natives, War Establishment	„ 10	68,171 8 –				
11. Corps of Engineers	„ 11	4,01,226 4 –				
12. British Infantry	„ 12	35,92,911 10 –				
13. Madras European Infantry	„ 13	11,23,466 15 –				
14. Corps of Sappers and Miners	„ 14	1,13,821 4 –				
15. Native Infantry	„ 15	141,71,620 3 –				
16. Madras Sapper Militia	„ 16	1,25,196 8 –				
17. Pegu Police Battalion	„ 17	2,15,878 12 –				
18. European Artillery, Veteran Company	„ 18	76,226 10 –				
19. European Infantry, Veteran Company	„ 19	64,845 11 –				
20. Native Veteran Battalions	„ 20	6,11,217 8 –				
				259,67,017 14 –		
Sect. II.—Officers in Europe, not payable in India, deducted from Sect. I.						
Art. 1. British Cavalry	App. 1	1,22,800 14 –				
2. Native Cavalry	„ 2	2,41,048 14 –				
3. Horse Artillery	„ 5	99,297 6 –				
4. European Foot Artillery	„ 6	96,103 6 –				
5. Golundauze Artillery	„ 7	37,987 5 –				
6. Corps of Engineers	„ 11	69,265 8 –				
7. British Infantry	„ 12	4,02,318 12 –				
8. Madras European Infantry	„ 13	1,25,677 15 –				
9. Native Infantry	„ 15	12,09,029 4 –				
10. European Artillery, Veteran Company	„ 18	10,587 – –				
11. Native Veteran Battalion	„ 20	39,838 8 –				
			24,53,954 12 –			
Sect. III.—Officers employed away from Regiments, not payable from Madras Revenues, deducted from Sect. I.						
Art. 1. With Hyderabad Contingent	App. 21	1,51,481 12 –				
2. In Hong Kong	„ 21	3,079 8 –				
3. In Mauritius	„ 21	4,984 8 –				
4. D. P. W., Government of India	„ 21	18,042 12 –				
			1,77,588 8 –			
Sect. IV.—Grades short of established strength, deducted from Sect. I.	App. 21	– – –	18,495 – –			
Sect. V.—Difference between full Regimental Pay and Allowances and Pay proper of Officers detached from Regiments on Staff employ, deducted from Sect. I.						
Art. 1. Civil Department, Government of India	App. 21	1,14,540 12 –				
2. D. P. W., Government of India	„ 21	10,878 12 –				
3. Political Department	„ 21	8,034 – –				
4. Mysore Commission	„ 21	61,419 6 –				
5. Hyderabad ditto	„ 21	4,603 8 –				
6. Nagpore ditto	„ 21	4,603 8 –				
7. Topographical Survey, Pegu	„ 21	4,619 10 –				
8. Trigonometrical ditto	„ 21	4,603 8 –				
9. Civil Department, Bombay	„ 21	6,055 8 –				
10. Political	„ 21	3,523 8 –				
11. Oude Police	„ 21	3,523 8 –				
12. Civil Department, Madras	„ 21	33,315 12 –				
13. Judicial Department, Madras	„ 21	25,031 10 –				
14. Revenue Department, Madras	„ 21	12,577 4 –				
15. D. P. W., Madras	„ 21	2,16,627 – –				
16. Educational Department	„ 21	1,982 – –				
17. General Staff	„ 21	6,51,320 – –				
			11,67,259 2 –			
				38,17,297 6 –		
Net Regimental Charges.—Difference between Section I. and Sections II. to V.		– – –	– – –	2,21,49,710 8 –		
Carried forward	Rs.	– – –	– – –	2,21,49,710 8 –		

TITLE I.—Charges Military Personnel, Pay, and Allowances of Army and Establishments—*continued.*

		Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Brought forward		- - -	- - -	2,21,49,710 8 -		
Chap. I.—*Regimental Charges, Pay, and Allowances*—continued.						
Sect. VI.—Officers in Europe, Allowance to Colonels debited to India.						
Art. 1. British Cavalry	App. 1	- - -	- - -	- - -	62,243 7 -	
2. Native Cavalry	,, 2	- - -	- - -	- - -	1,27,661 3 -	
3. Horse Brigade	,, 5	- - -	- - -	- - -	43,026 10 -	
4. European Foot Artillery	,, 6	- - -	- - -	- - -	53,921 3 -	
5. Golundauze Artillery	,, 7	- - -	- - -	- - -	20,499 9 -	
6. Corps of Engineers	,, 11	- - -	- - -	- - -	37,583 7 -	
7. British Infantry	,, 12	- - -	- - -	- - -	2,22,756 6 -	
8. Madras European Infantry	,, 13	- - -	- - -	- - -	65,034 2 -	
9. Native Infantry	,, 15	- - -	- - -	- - -	6,58,664 15 -	
10. European Artillery	,, 18	- - -	- - -	- - -	3,644 1 -	
11. Native Veteran Battalions	,, 20	- - -	- - -	- - -	19,951 3 -	13,14,986 2 -
Chap. II.—*Pay and Regimental Allowances of General Army Staff.*						
Sect. I.—General Staff.						
Art. 1. Commander in Chief and personal Staff	App. 22	- - -	1,07,457 3 -			
2. Aides-de-Camp to the Governor	,, 22	- - -	15,504 10 -			
3. Adjutant General's Department, Head Quarters	,, 22	- - -	50,523 8 -			
4. Adjutant General's Department, Divisional	,, 22	- - -	53,857 9 -			
5. Quartermaster General's Department, Head Quarters	,, 22	- - -	48,051 14 -			
6. Quartermaster General's Department, Divisional	,, 22	- - -	53,763 1 -			
7. Deputy Adjutant General, British Forces	,, 22	- - -	17,453 13 -			
8. Deputy Quartermaster General, British Forces	,, 22	- - -	17,453 13 -			
9. Brigade Major, British Forces	,, 22	- - -	5,235 12 -			
10. Judge Advocate General's Department	,, 22	- - -	78,025 8 -			
11. Officers commanding division and forces	,, 22	- - -	2,83,890 - -			
12. Aides-de-Camp to officers commanding division and forces	,, 22	- - -	20,916 9 -			
13. Artillery Staff, Head Quarters	,, 22	- - -	33,140 14 -			
14. Military Audit Department	,, 22	- - -	61,105 10 -			
15. Pay Department	,, 22	- - -	1,08,756 10 -			
16. Supt., Family Payments and Pensions	,, 22	- - -	10,227 12 -			
17. Remount Agent	,, 22	- - -	15,523 8 -			
				9,80,887 10 -		
Sect. II.—Garrison and Cantonment Staff.						
Art. 1. Garrison of Fort St. George	App. 23	- - -	42,278 10 -			
2. Second Class Brigades	,, 23	- - -	1,12,230 - -			
3. Brigade Majors	,, 23	- - -	43,835 3 -			
4. Station Staff Officers	,, 23	- - -	35,405 4 -			
5. Miscellaneous Garrison and Cantonment Staff	,, 23	- - -	79,148 8 -			
				3,12,897 9 -		
Sect. III.—Office and other Establishments of General Army Staff.						
Art. 1. Military Secretary to Commander in Chief	App. 24	- - -	1,962 - -			
2. Adjutant General's Department, Head Quarters	,, 24	- - -	22,692 - -			
3. Adjutant General's Department, Divisional	,, 24	- - -	10,860 - -			
4. Quartermaster General's Department, Head Quarters	,, 24	- - -	9,360 - -			
5. Quartermaster General's Department, Divisional	,, 24	- - -	13,842 - -			
6. Deputy Adjutant-general's Department, British Forces	,, 24	- - -	2,226 - -			
7. Quartermaster-general's Department, British Forces	,, 24	- - -	1,194 - -			
8. Brigade Major's Department	,, 24	- - -	720 - -			
9. Judge Advocate-general's Department	,, 24	- - -	9,432 - -			
Carried forward	Rs.	- - -	- - -	2,34,43,495 11 -	- - -	13,14,986 2 -

I. TITLE.—Charges Military Personnel, Pay and Allowances of Army and Establishments—*continued.*

		Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.
Brought forward		-	-	-	-	-	-	2,34,43,495	11	-	13,14,986	2	-
CHAP. II. *Pay and Regimental Allowances of General Army Staff*—continued.													
Sect. III.—Office and other Establishments of General Army Staff—*continued.*													
10. Artillery Staff, Head Quarters	App. 24	-	-	-	3,450	-	-						
11. Military Audit Department	„ 24	-	-	-	56,004	-	-						
12. Pay Department	„ 24	-	-	-	88,174	-	-						
13. Sup. Family Payments and Pensions	„ 24	-	-	-	10,548	-	-						
14. Garrison of Fort St. George	„ 24	-	-	-	6,912	-	-						
15. Brigade Majors	„ 24	-	-	-	5,760	-	-						
16. Station Staff Officers	„ 24		—			—							
								2,43,136	-	-			
CHAP. III. *Pay of Unattached Officers in India*	„ 25	-	-	-	71,589	-	-	71,589	-	-			
CHAP. IV. *Pay of Local Officers*	„ 25	-	-	-	6,522	6	-	6,522	6	-			
CHAP. V. *Pay of Retired Officers in India*	„ 25	-	-	-	40,065	3	-	40,065	3	-			
CHAP. VI. *Pay and Regimental Allowances of Commissioned, Warrant and Non-commissioned Officers, Artificers, &c., of Establishments of Ordnance Department.*													
Art. 1. Establishments maintained for Army	App. 26	-	-	-	4,97,284	7	-						
2. Establishments for manufacturing for Army	„ 26	-	-	-	2,17,525	5	-	7,14,809	12	-			
CHAP. VII.—*Pay and Regimental Allowances of Commissioned, Warrant and Non-Commissioned Officers and Establishments of Commissariat Department.*													
Art. 1. Commissary General and Deputy Commissary General	App. 27	-	-	-	75,629	12	-						
2. Office Establishment	„ 27												
3. Auditor of Commissariat Accounts	„ 27	-	-	-	58,653	4	-						
4. Office Establishment	„ 27												
5. Executive establishments	„ 27	-	-	-	4,88,808	9	-						
6. 2d corps of dooly bearers	„ 27	-	-	-	2,44,345	8	-						
7. Public Cattle Establishment	„ 27	-	-	-	5,78,828	3	-						
8. Remounts Depôt, Oossoor	„ 27	-	-	-	10,704	8	-						
9. Cattle Depôt, Hoossoor	„ 27	-	-	-	20,252	5	-						
10. Abkarry Establishment	„ 27	-	-	-	29,591	9	-						
11. Hospital Establishment	„ 27	-	-	-	1,04,672	10	-						
12. Forest Establishment	„ 27	-	-	-	776	-	-						
13. Hired Carriage Bullocks	„ 27	-	-	-	91,179	2	-						
14. Bullock Transit	„ 27	-	-	-	1,56,840	-	-						
15. Boat Establishment, Rangoon	„ 27	-	-	-	1,524	-	-						
16. Hired Bamboo Coolies, Moulmein	„ 27	-	-	-	26,194	-	-						
17. Slaughter Cattle Establishment	„ 27	-	-	-	13,957	8	-						
18. Temporary Commissariat Establishment	„ 27	-	-	-	8,850	-	-						
19. Temporary Hospital Establishment	„ 27	-	-	-	7,551	13	-						
								19,18,358	11	-			
CHAP. VIII.— *Clothing Agency.*													
Art. 1. Agent (Staff Pay and Regimental Allowances)		-	-	-	17,499	6	-						
2. Establishment (Executive and Office)	App. 24	-	-	-	11,976	-	-	29,475	6	-			
CHAP. IX.—*Barrack Department, Fort St. George.*													
Art. 1. Barrack Master (Staff Pay and Regimental Allowances)	App. 28	-	-	-	8,997	10	-						
2. Establishment	„ 28	-	-	-	2,222	12	-	11,220	6	-			
CHAP. X.—*Camp Equipage Department.*													
Art. 1. Commissioned and Warrant Officers (Staff Pay and Regimental Allowances)	App. 29	-	-	-	7,626	10	-						
2. Establishment	„ 29	-	-	-	2,08,284	13	-	2,15,911	7	-			
Carried forward		-	-	-	-	-	-	2,66,94,583	14	-	13,14,986	2	-

I. TITLE—Charges Military Personnel, Pay and Allowances of Army and Establishments—*continued.*

		Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Brought forward - - -		- - -	- - -	2,66,94,583 14 -	- - -	13,14,986 2 -
CHAP. XI.—*Pay and Allowances of Medical Department.*						
Sect. I.						
Art. 1. General Medical Staff - - -	App. 30	4,59,750 - -				
2. Surgeons in charge of Regiments -	„ 30	2,72,711 - -				
3. Assistant Surgeons, 1st Class, in charge of Regiments - - -	„ 30	1,14,688 8 -				
4. Assistant Surgeons, 2d Class, in charge of Regiments - - -	„ 30	1,86,473 - -				
5. Assistant Surgeons in charge of details - - - - -	„ 30	31,132 8 -				
6. Assistant Surgeons attached to Divisions and Regiments, &c. -	„ 30	65,314 8 -				
7. Assistant Surgeons employed as Zillah or Civil Surgeons - - -	„ 30	20,454 - -				
8. Surgeons and Assistant Surgeons on leave - - - - -	„ 30	1,43,180 8 -				
9. Local Assistant Surgeons - -	„ 30	4,800 - -				
10. Veterinary Surgeons - - -	„ 30	48,867 9 -				
11. Medical Warrant Officers - -	„ 30	3,06,617 4 -				
12. 1st and 2d Dressers - - -	„ 30	36,037 3 -				
13. Veterinary Pupils - - -	„ 30	2,548 6 -				
14. Office Establishments - - -	„ 30	16,422 - -				
			16,88,996 6 -			
Sect. II.—Medical Officers in Europe not payable in India, deducted from Sect. I.						
Art. 1. Surgeons and Assistant Surgeons -	App. 30	1,43,183 4 -				
2. Veterinary Surgeons - - -	„ 30	4,488 12 -				
			1,47,672 - -			
				15,41,324 6 -		
Sect. III.—Furlough Pay of Medical Officers in Europe, debited to India:						
Art. 1. Surgeons and Assistant Surgeons - - -		- - -	- - -	- - -	62,192 11 -	
2. Veterinary Surgeons - - - - -		- - -	- - -	- - -	1,913 2 -	
						64,105 13 -
CHAP. XII. *Pay and Allowances of Medical Officers, British Forces.*						
Art. 1. Medical Staff and Establishment -	App. 31	- - -	28,368 - -			
2. Surgeons and Assistant Surgeons -	„ 31	- - -	81,899 12 -			
3. Veterinary Surgeons - - -	„ 31	- - -	8,824 4 -			
				1,19,092 - -		
CHAP. XIII. *Pensions to Officers, Warrant and Non-commissioned Officers, Rank and File.*						
Art. 1. Wound Pension, European Officers - -		- - -	3,984 7 8			
2. European Warrant, Non-commissioned Officers, &c. - - -	App. 32	- - -	1,19,231 10 -			
3. Medical Warrant Officers - -	„ 33	- - -	49,460 8 -			
4. Native Commissioned and Non-commissioned Officers, &c. -	„ 34	- - -	13,89,812 3 -			
5. Pensions to Heirs - - -	„ 35	- - -	3,81,305 6 -			
6. Pensions payable from Lord Clive's Fund -		- - -	83,707 8 -			
				20,27,501 10 8		
CHAP. XIV. *Payments to Mysore State, Breeding Establishment of Cattle* - - - - -		- - -	- - -	17,954 9 8		
CHAP. XV. *Contingencies and other unfixed Charges Personnel of Military Department* - - - -	App. 36	- - -	- - -	16,37,064 12 5		
CHAP. XVI. *Military Male and Female Orphan Asylums*		- - -	- - -	6,000 - -		
TOTAL of Charges Military Personnel - - -				*Rs.* 3,20,43,521 4 9		
TOTAL of Furlough Pay - - -						*Rs.* 13,79,091 15 -

II. TITLE.—Charges Military Materiel, Supplies to Standing Army and Establishments, requiring Local Cash Disbursements.

Chap. I.—*Supplies by Commissariat Department*; App. 27.	*Rs.*	*a.*	*p.*	*Rs.*	*a.*	*p.*	*Rs.*	*a.*	*p.*	*Rs.*	*a.*	*p.*
Sect. I.—General Government of India:												
Art. 1. Supplies of stores	3,26,930	10	–									
2. Ditto of carriage	1,06,158	6	–									
				5,23,089	–	–	5,23,089	–	–			
Sect. II.—Bengal Presidency:												
Art. 1. Supplies of stores	—											
2. Ditto of carriage	—											
				—			—					
Sect. III.—Bombay Presidency:												
Art 1. Supplies of stores	2,583	3	3									
2. Ditto of carriage	1,549	14	9									
				4,133	2	–	4,133	2	–			
Sect. IV.—Government Prince of Wales Island:												
Art. 1. Supplies of stores	374	5	7									
2. Ditto of carriage	214	9	9									
				588	15	4	588	15	4			
Sect. V.—Government of Ceylon:												
Art. 1. Supplies of stores	—											
2. Ditto of carriage	—											
				—			—					
Sect. VI.—Government of Labuan:												
Art. 1. Supplies of Stores	3,390	–	10									
2. Ditto of carriage	2,034	–	6									
				5,424	1	4	5,424	1	4			
Sect. VII.—Government of Sydney:												
Art. 1. Supplies of stores	—											
2. Ditto of carriage	—											
				—			—					
Sect. VIII.—Government of China:												
Art. 1. Supplies of stores	691	1	1									
2. Ditto of carriage	—											
				691	1	1	691	1	1			
Sect. IX.—Supplies of Stores between Departments:												
Art. 1. Barrack Department	1,42,957	4	7									
2. Camp Equipage Department	80,000	–	–									
3. Medical Department	46,085	12	9									
4. Ordnance Department	3,88,729	–	7									
5. Tour of his Excellency the Commander in Chief	2,734	4	5									
6. Clothing Store Department	8,949	11	5									
7. Supplies to Public Offices (Military)	4,021	3	5									
8. Supplies to Stationery Depôt for Military Offices, &c.	16,124	14	6									
Eastern Settlements:												
Art. 1. Barrack Department	17,435	–	–									
2. Medical Department	1,600	–	–									
3. Ordnance Department	2,052	6	9									
				7,12,689	10	5	7,12,689	10	5			
Carried forward							12,46,615	14	2			

II. TITLE.—Charges Military Materiel, Supplies to Standing Army and Establishments, &c.—*continued.*

	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.
Brought forward - - -	-	-	-	-	-	-	12,46,615	14	2			
CHAP. I.—*Supplies by Comisssariat Department*; App. 27—continued.												
Sect. X.—Supplies of Carriage and Attendants between Departments:												
Art. 1. Camp Equipage Department - -	1,90,633	14	1									
2. Medical Department - - -	9,617	2	7									
3. Ordnance Department - - -	44,666	3	8									
4. Tour of his Excellency the Commander in Chief - - -	1,367	2	2									
Eastern Settlements:												
Art. 1. Camp Equipage Department - -	70,560	–	–									
2. Ordnance Department - - -	—											
3. Medical Department - - -	876	–	–									
				3,17,720	6	6	3,17,720	6	6			
Sect. XI.—Supplies of Freight:												
Art. 1. Freight for stores shipped from port to port - - - - - -	-	-	-	48 000	–	–	48,000	–	–			
Sect. XII.—Supplies of Miscellaneous Carriage - - - - - -	-	-	-	5,00,000	–	–	5,00,000	–	–			
Sect. XIII.—Army Supplies:												
Art. 1. Arrack supplies to the army - -	5,23,082	–	–									
2. Cavalry supplies - - - - -	27,252	–	–									
3. Artillery draught cattle supplies -	40,252	5	9									
4. Grain and provision supplies - -	5,71,995	–	–									
5. European Military Hospital supplies	2,72,951	–	–									
6. Native Military Hospital supplies -	13,680	–	–									
7. Supplies of personal appointments -	1,831	6	9									
8. European victualling supplies -	8,87,175	8	4									
9. Supplies of beer from England through contractors - - -	5,94,727	–	–									
10. Supplies of bedding to European troops - - - - - -	18,549	15	4									
11. Subsistence to military prisoners -	3,600	–	–									
Eastern Settlements:												
Art. 1. Grain and provision supplies - -	2,64,835	–	–									
2. Victualling supplies - - -	8,76,431	2	7									
3. European hospital supplies - -	87,345	–	–									
4. Native hospital supplies - - -	9,764	2	7									
5. Supplies of bedding - - -	6,784	–	–									
				42,00,255	9	4	42,00,255	9	4			
Sect. XIV. Services under direct Control of Commissariat Department:												
Art. 1. Public Cattle Department (elephants, camels, and bullocks) - -	4,25,908	10	2									
2. Remount Department - - -	1,54,239	5	8									
3. Scavenger Department - - -	2,901	7	–									
4. Timber supplies - - - -	95,144	–	–									
Eastern Settlements:												
Art. 1. Public Cattle Department (elephants, camels, and bullocks) - -	1,87,342	5	9									
2. Timber supplies - - - -	47,362	4	8									
				9,12,898	1	3	9,12,898	1	3			
CHAP. II.—*Supplies of Freight for Commissariat Department*:												
Art. 1. Portion of freight for supplies between Madras and London -	-	-	-	18,437	–	–	18,437	–	–			
				Carried forward - - -			72,43,926	15	3			

II. TITLE.—Charges Military Materiel, Supplies to Standing Army and Establishments, &c.—*continued.*

	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.
Brought forward	-	-	-	-	-	-	72,43,926	15	3			
CHAP. III.—*Supplies to and by Ordnance Department*; App. 26.												
Sect. I.—Supplies of freight	-	-	-	18,184	5	8						
Sect. II.—Services under direct Control of Ordnance Department:												
Art. 1. Advances for provision and maintenance of harness and saddlery	1,34,229	4	-									
2. Advances for departmental purposes	79,025	9	11									
3. Bills payable for the purchase of horses	25,350	-	-									
				2,38,604	13	11						
TOTAL of Ordnance Department	-	-	-	-	-	-	2,56,789	3	7			
Supplies by Commissariat, included in Chap. I., viz.:—												
Supplies of stores	-	-	-	-	-	-	-	-	-	3,88,729	-	7
Supplies of carriage	-	-	-	-	-	-	-	-	-	44,666	3	8
TOTAL	-	-	-	-	-	-	-	-	-	4,33,395	4	3
CHAP. IV.—*Supplies to and by Clothing Agency Department*; App. 37 to 41.												
Sect. I.—Supplies of stock purchased locally	-	-	-	42,500	-	-						
Sect. II.—Supplies for tailoring charges	-	-	-	59,800	-	-						
Sect. III.—Supplies for carriage of clothing	-	-	-	5,000	-	-						
Sect. IV.—Supplies of freight	-	-	-	2,000	-	-						
Sect. V.—Supplies for compensation in lieu of clothing	-	-	-	93,926	-	-						
Sect. VI.—Contingencies	-	-	-	9,000	-	-						
TOTAL Clothing Agency Department							2,12,226	-	-			
Supplies by Commissariat Department, included in Chapter I.							-	-	-	8,949	11	5
TOTAL Charges Military Materiel, requiring Local Cash Disbursements						Rs.	77,12,942	2	10			

III. TITLE.—CHARGES MILITARY MATERIEL, BEING THE EXPENDITURE OF STORES FROM RESERVE STOCK.

	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.
CHAP. I.—*Expenditure of Commissariat Department*; App. 27.												
Sect. I.—Supplies of Stores between Departments:												
Art. 1. Barrack Department	25,486	-	-									
2. Camp Equipage Department	20,184	-	-									
3. Medical Department	2,342	-	-									
4. Ordnance Department	—											
5. Tour of his Excellency the Commander in Chief	—											
6. Clothing Store Department	—											
7. Supplies to Public Offices (Military)	4,796	-	-									
8. Supplies to Stationery Depôt for Military Offices, &c.	—											
Eastern Settlements:												
Art. 1. Barrack Department	8,420	-	-									
2. Medical Department	2,864	-	-									
3. Ordnance Department	—											
				64,092	-	-						
Carried forward	-	-	-	64,092	-	-						

III. TITLE.—Charges Military Materiel, being the Expenditure of Stores from Reserve Stock—*continued.*

	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Brought forward - - -	- - -	64,092 - -		
CHAP. I.—*Expenditure of Commissariat Department*; App. 27—continued.				
Sect. II.—Army Supplies:				
Art. 1. Arrack supplies to the army - -	1,64,283 - -			
2. Cavalry supplies - - - -	12,843 - -			
3. Artillery draught cattle supplies -	7,485 - -			
4. Grain and provision supplies - -	89,643 - -			
5. European Military Hospital supplies	14,756 - -			
6. Native Military Hospital supplies -	1,976 - -			
7. Supplies of personal appointments -	247 - -			
8. European victualling supplies -	1,87,425 - -			
9. Supplies of beer from England through contractors - - -	1,48,300 - -			
10. Supplies of bedding to European troops - - - - - -	—			
11. Subsistence to military prisoners -	476 - -			
		6,27,434 - -		
Eastern Settlements:				
Art. 1. Grain and provision supplies -	1,24,500 - -			
2. Victualling supplies - - -	87,800 - -			
3. European Hospital supplies - -	4,214 - -			
4. Native Hospital supplies - -	1,648 - -			
5. Supplies of bedding - - -	1,800 - -			
		2,19,962 - -		
Sect. III.—Services under direct control of Commissariat Department:				
Art. 1. Public Cattle Department (elephants, camels, and bullocks) -	1,47,450 - -			
2. Remount Department - - -	48,000 - -			
3. Scavenger Department - - -	—			
4. Timber supplies - - - -	3,76,485 - -			
Eastern Settlements:				
Art. 1. Public Cattle Department (elephants, camels, and bullocks) -	46,000 - -			
2. Timber supplies - - - -	1,84,900 - -			
		8,02,835 - -		
Sect. IV.—Supplies to General Government of India - - - - - -	24,500 - -			
		24,500 - -		
Sect. V.—Supplies to Bombay Presidency -	1,200 - -			
		1,200 - -		
Sect. VI.—Supplies to Colonial Governments:				
Art. 1. Prince of Wales Island - -	—			
2. Ceylon - - - - - -	—			
3. Labuan - - - - - -	—			
4. China - - - - - -	—			
		—		
Sect. VII.—Supplies of Horses to Army through Ordnance Department	- - -	7,01,434 5 -		
Sect. VIII.—Supplies of Stores to Civil Departments:				
Art. 1. Civil Hospitals - - - -	45,977 4 7			
2. Ecclesiastical Department - -	6,325 15 4			
3. General Department (treasury escorts) - - - - -	2,532 - 5			
4. Post Department - - - -	600 14 -			
5. Government Museum - - -	10,891 11 11			
6. Judicial Department - - -	9,611 5 9			
7. Marine Department - - -	94 6 3			
8. Madras Exhibition - - -	9,036 - 11			
9. Revenue Department - - -	8,062 7 3			
10. Civil Stationery - - - -	2,159 4 2			
11. Tour of Governor - - - -	—			
		95,291 6 7		
TOTAL of Supplies from Commissariat Stock - - -			25,36,748 11 7	
Carried forward - - -			25,36,748 11 7	

III. Title.—Charges Military Materiel, being the Expenditure of Stores from Reserve Stock—*continued.*

	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Brought forward - - -	- - -	- - -	25,36,748 11 7	
Chap. II.—*Expenditure of Ordnance Department*; App. 26.				
Sect. I.—Army Supplies:				
Art. 1. British Cavalry - - - -	12,608 - -			
2. European Infantry - - -	1,12,046 - -			
3. Royal Artillery - - -	11,204 - -			
4. Native Cavalry - - - -	36,023 - -			
5. Native Infantry - - - -	3,82,639 - -			
6. Horse Brigade of Artillery - -	11,204 - -			
7. European Foot Artillery - -	38,716 - -			
8. Native Foot Artillery - - -	9,674 - -			
9. Sappers and Miners - - -	18,005 - -			
10. Sapper Militia - - - -	14,684 - -			
11. Pegu Police Battalion - - -	9,000 - -			
12. European and Native Veteran Establishment - - - -	4,000 - -			
		6,59,803 - -		
Sect. II.—Services under direct control of Ordnance Department:				
Art. 1. Gunpowder manufactory - -	35,000 - -			
2. Gun-carriage manufactory - -	4,36,138 - -			
3. Percussion cap manufactory - -	17,200 - -			
4. Grand arsenal, including bullock factory - - - - -	82,019 - -			
5. Provincial arsenals - - -	56,000 - -			
		6,26,357 - -		
Sect. III.—Supplies to Invalids proceeding Home:				
Art. 1. Stores issued to invalids and time-expired men - - - - -	- - -	1,680 - -		
Sect. IV.—Supplies of Stores to General Government of India - -	- - -	5,05,723 12 8		
Sect. V.—Supplies of Stores to Bombay Presidency - - - - - -	- - -	2,640 2 11		
Sect. VI.—Supplies of Stores to Government, Prince of Wales Island - -	- - -	14,205 6 1		
Sect. VII.—Supplies of Stores to Government of Ceylon - - -	—	—		
Sect. VIII.—Supplies of Stores to Government of Sydney - - -	- - -	19,590 11 6		
Sect. IX.—Supplies of Stores to Government of Labuan - - - -	—	—		
Sect. X.—Supplies of Stores to Government of China - - - -	—	—		
Sect. XI.—Supplies of Stores to Civil Departments:				
Art. 1. Judicial Department - - -	69,129 11 2			
2. Revenue Department - - -	10,533 - 9			
3. Road Department - - -	1,837 7 8			
4. Medical Civil Department - -	467 3 4			
5. General Department - - -	19,519 11 4			
6. Government Museum - - -	57 10 10			
7. Ecclesiastical Department - -	2,298 4 7			
8. Marine Department - - -	1,724 15 5			
9. Public Works Department - -	46,616 - 11			
10. Postal Department - - -	154 - 1			
11. Civil Hospital and Vaccine Establishments - - - - - -	—			
12. Madras Exhibition - - -	39 15 2	1,52,378 1 3		
Total of Supplies from Ordnance Stock - - -			19,82,378 2 5	
Carried forward - - -			45,19,126 14 -	

III. Title.—Charges Military Materiel, being the Expenditure of Stores from Reserve Stock—*continued.*

	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Brought forward - - -	- - -	- - -	45,19,126 14 –	
Chap. III.—*Expenditure of Army Clothing Agency*; App. 37 to 41.				
Art. 1. European Infantry - - -				
2. European Horse Artillery - -				
3. European Foot Artillery - -				
4. Native Foot Artillery - - -				
5. Native Infantry - - - -				
6. Sapper Militia - - - -				
7. Native Cavalry - - - -				
Total of Supplies from Clothing Agency Stock - - -			2,83,483 9 2	
Total Charges Military Materiel, being the expenditure of Reserved Stock - - - - - - - - -			Rs. 48,02,610 7 2	

Mode of Deducing the Annual Military Expenditure of a Presidency at the close of the Year.

	Rs. a. p.	Rs. a. p.
I. Title.—Estimate of Charges Military Personnel - - - -	3,20,43,521 4 9	
II. Title.—Estimate of Charges Military Materiel, requiring Local Cash Disbursements - - - - - - - -	77,12,942 2 10	
III. Title.—Estimate of Charges Military Materiel in the Expenditure of Reserve Stock - - - - - - - -	48,02,610 7 2	
		4,45,59,073 14 9
Deduct,—		
First.—Unexpended portions of the grants under Titles I. and II.		
Second.—Amount realised by the sale of stores - - - -		
Third.—Amount recovered on account of short deliveries - -		
Fourth.—Amount of instalments paid by officers on account of chargers - - - - - - - - - -		
Fifth.—Amount value of stores, &c., supplied to other Presidencies, Governments, and Civil Departments - -		
Sixth.—Amount value of excess of stock balance over that of the previous year - - - - - - - - -	(a)	
Net Amount of Annual Military Expenditure - - -		Rs.

(a) Or deducting it from the difference between the sum of the titles and that of the items of deduction in case of a decrease in stock balance.

STATEMENT showing the Monthly and Annual Charge on the Indian Treasury, on account of the Pay and Allowances of the following Corps, serving in the *Madras* Presidency, as per established Strength.

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Appendix I.—(A.)

Two Regiments of British Cavalry, 1st Dragoon Guards and 17th Lancers.

Number.	Rank.	Rate of Pay per Mensem. Rs.	a.	p.	Amount of Pay. Rs.	a.	p.	Remarks. Rs.	a.	p.
2	Colonels	1,158	7	–	2,316	14	–			
5 { 3	Lieutenant Colonels	1,157	–	–	3,471	–	–			
5 { 2	Ditto	952	10	–	1,905	4	–			
4 { 2	Majors	929	6	4	1,858	12	8			
4 { 2	Ditto	781	1	10	1,562	3	8			
20 { 10	Captains	563	–	4	5,630	3	4			
20 { 10	Ditto	521	11	4	5,217	1	4			
24 { 13	Lieutenants	365	4	–	4,748	4	–			
24 { 11	Ditto	334	6	–	3,678	2	–			
14 { 7	Cornets	310	10	4	2,174	8	4			
14 { 7	Ditto	289	15	10	2,029	14	10			
2	Paymasters	–	–	–	* 1,121	10	–	* 1 at 627	2	–
								1 at 494	8	–
								1,121	10	–
2 { 1	Farrier Major	29	8	6	29	8	6			
2 { 1	Ditto	29	2	–	29	2	–			
2 { 1	Trumpet Major	29	8	6	29	8	6			
2 { 1	Ditto	29	2	–	29	2	–			
64 { 32	Serjeants	29	8	6	945	–	–			
64 { 32	Ditto	29	2	–	932	–	–			
64 { 32	Corporals	19	8	3	624	8	–			
64 { 32	Ditto	18	5	6	587	–	–			
18 { 9	Trumpeters	19	7	11	175	7	3			
18 { 9	Ditto	17	14	1	160	14	9			
1,232 { 616	Farriers and Privates	14	9	11	9,005	12	8			
1,232 { 616	Ditto	13	–	1	8,011	3	4			
18	Horse-keeper Choudries	8	12	–	157	8	–			
458	Horse-keepers	5	4	–	2,667	–	–			
18	Grass-cutter Choudries	8	12	–	157	8	–			
1,406	Grass-cutters	4	–	–	5,624	–	–			
2	Bazar Choudries	14	–	–	28	–	–			
4	Bazar Peons	6	–	–	24	–	–			
	Staff and Allowances:									
2	Command Allowance	400	–	–	800	–	–			
18	Troop Allowance	30	–	–	540	–	–			
2	Paymasters	65	5	4	130	10	8			
2	Adjutants	207	7	–	414	14	–			
2	Quartermasters	117	–	–	234	–	–			
2 { 1	Riding Master	310	10	4	310	10	4			
2 { 1	Ditto	289	15	10	289	15	10			
2 { 1	Serjeant Major	51	6	7	51	6	7			
2 { 1	Ditto	53	–	5	53	–	5			
2 { 1	Quartermaster Serjeant	45	5	11	45	5	11			
2 { 1	Ditto	46	15	9	46	15	9			
18 { 9	Troop Serjeant Majors	42	7	2	382	–	6			
18 { 9	Ditto	44	1	–	396	9	–			
2 { 1	Paymaster Serjeant	36	11	6	36	11	6			
2 { 1	Ditto	37	2	–	37	2	–			
2 { 1	Orderly Clerk	36	11	6	36	11	6			
2 { 1	Ditto	37	2	–	37	2	–			
2 { 1	Hospital Serjeant	41	12	10	41	12	10			
2 { 1	Ditto	42	3	–	42	3	–			
2 { 1	Armourer Serjeant	100	–	–	100	–	–			
2 { 1	Ditto	100	–	–	100	–	–			
2 { 1	Saddler Serjeant	29	2	–	29	2	–			
2 { 1	Ditto	29	8	6	29	8	6			
2 { 1	Schoolmaster	77	2	11	77	2	11			
2 { 1	Ditto	69	11	5	69	11	5			
2	Moonshies	30	–	–	60	–	–			
	Total per mensem	Rs.			69,323	13	10			
	Total per annum	Rs.			8,31,886	6	–			

Appendix I.—(B.)

Pay and Allowances to Officers of 1st Dragoon Guards and 17th Lancers, in Europe, and further deduction made from cash required from the Indian Treasury for Regimental Charges.

Circumstances of Deduction.	Amount of Pay Payable in Europe.	Amount Less payable in India on Account of Regimental Charges.	Remarks.
	Rs. *a.* *p.*	*Rs.* *a.* *p.*	
By pay of 2 Colonels absent in Europe -	2,204 1 4	2,316 14 –	
Ditto - 2 Lieutenant Colonels absent in Europe - - - - -	685 12 4	2,109 10 –	
Ditto - 7 Captains absent in Europe -	1,521 14 1	3,817 3 10	
Ditto - 4 Lieutenants absent in Europe	536 11 –	1,368 6 –	
Ditto - 2 Cornets absent in Europe -	238 8 6	621 4 8	
By difference between pay proper, and full regimental pay and allowances, of the following officers employed on the Madras Staff:			
1 Lieutenant Colonel commanding Bangalore - - - - - - - -	- - -	814 1 10	
1 Lieutenant, Acting Deputy Judge Advocate General - - - - - -	- - -	200 3 3	
Total per mensem - - - *Rs.*	5,186 15 3	11,247 11 7	
Total per annum - - - *Rs.*	62,243 7 –	1,34,972 12 –	
Net amount payable in India on account of Regimental Charges - - - - - - - - - -		6,96,913 10 –	
Total - - - *Rs.*		8,31,886 6 –	

	Rs. *a.* *p.*
Net amount payable in India on account of Regimental Charges - - - - - - - - - -	6,96,913 10 –
Add amount payable in Europe - - - - - -	62,243 7 –
Total amount payable on account of Regimental Charges - - - *Rs.*	*7,59,157 1 –

* From this amount must be deducted the pay of the number of privates short of the established strength, at the time of preparing the estimates; or the deduction might be exhibited as the last entry in the Counter Statement B.

Appendix II.—(A.)

Eight Regiments of Light Cavalry.

No.	Rank.	Rate of Pay.	Total Amount of Pay.	Remarks.
		Rs. *a.* *p.*	*Rs.* *a.* *p.*	
8	Colonels	1,158 7 –	9,267 8 –	
6	Lieutenant Colonels	1,157 – –	6,942 – –	
2	Ditto	952 10 –	1,905 4 –	
6	Majors	929 6 4	5,576 6 –	
2	Ditto	781 1 10	1,562 3 8	
45	Captains	563 – 4	25,335 15 –	
11	Ditto	521 11 4	5,738 12 8	
58	Lieutenants	365 4 –	21,184 8 –	
14	Ditto	334 6 –	4,681 4 –	
25	Cornets	310 10 4	7,766 2 4	
7	Ditto	289 15 10	2,029 14 10	
7	Subadar Majors	144 – –	1,008 – –	
1	Subadar, 1st Class	119 – –	119 – –	
7	Ditto, 2d Class	101 8 –	710 8 –	
29	Ditto, 3d Class	91 – –	2,639 – –	
50	Jemadars	32 – –	1,600 – –	
133	Havildars	21 – –	2,793 – –	
106	Ditto	20 – –	2,120 – –	
44	Naiques	17 8 –	770 – –	
141	Ditto	16 – –	2,256 – –	
44	Trumpeters	16 – –	704 – –	
4	Farriers, 1st Class	18 13 10	75 7 4	
80	Ditto, 2d Class	16 10 4	1,331 10 8	
317	Troopers	12 8 –	3,962 8 –	
30	Ditto	11 8 –	345 – –	
484	Ditto	10 – –	4,840 – –	
1399	Ditto	9 – –	12,591 – –	
250	Recruit and Pension Boys	3 8 –	875 – –	
42	Horse-keeper Choudries	8 12 –	367 8 –	
42	Grass-cutter Choudries	8 12 –	367 8 –	
1208	Horse-keepers	5 4 –	6,342 – –	
2737	Grass-cutters	4 – –	10,948 – –	
42	Puckallies	10 11 10	451 1 –	
7	Moonshies	30 – –	210 – –	
7	Armourers	10 2 4	71 – 4	
7	Smiths	10 2 4	71 – 4	
7	Bellows' Boys	2 8 7	17 12 1	
7	Chickledars	7 9 9	53 4 3	
7	Chucklers	7 9 9	53 4 3	
7	Choudries	14 – –	98 – –	
14	Peons	6 – –	84 – –	
7	2d Tindals	7 – –	49 – –	
67	Lascars	6 5 4	424 5 4	
14	Toties	7 – –	98 – –	
	Staff and Allowances:			
7	Adjutants	207 7 –	1,452 1 –	
7	Quartermasters	132 – –	924 – –	
6	Riding Masters	192 14 –	1,157 4 –	
1	Ditto	147 7 –	147 7 –	
7	Serjeant Majors	62 15 7	440 13 1	
7	Quartermaster Serjeants	56 15 8	398 13 8	
7	Regimental Havildar Majors	31 – –	217 – –	
7	Trumpet Majors	30 – –	210 – –	
7	Farrier Majors	39 13 10	279 – 10	
7	Native Adjutants	17 8 –	122 8 –	
7	Drill Havildars	10 8 –	73 8 –	
7	Drill Naiques	7 – –	49 – –	
42	Troop Havildar Majors	2 – –	84 – –	
42	Orderly Havildars	1 13 10	78 5 –	
42	Rough Riders, 1st Class	5 4 –	220 8 –	
42	Ditto, 2d Class	3 8 –	147 – –	
7	Allowance for commanding the regiment	400 – –	2,800 – –	
42	Allowance for commanding companies	30 – –	1,260 – –	
7	Mess allowance	120 – –	840 – –	
2737	Allowance for providing shoes, head and heel rope	2 7 9	6,799 11 9	
2737	Allowance for country medicines, &c., for horse	– 5 –	855 5 –	
7	Allowance for regimental schools	21 – –	147 – –	
	Total per mensem	*Rs.*	1,69,139 1 5	
	Total per annum	*Rs.*	20,29,669 1 –	
	Colonels' Annual Allowance for 8 Colonels	*Rs.*	43,807 – –	
	Total	*Rs.*	20,73,476 1 –	

Appendix II.—(B.)

Pay and Allowances to Officers of Regiments of Light Cavalry in Europe, and further Deduction made from Cash required from the Indian Treasury for Regimental Charges.

CIRCUMSTANCES OF DEDUCTION.	Amount of Pay payable in Europe.	Amount less payable in India on account of Regimental Charges.	REMARKS.
	Rs. *a.* *p.*	*Rs.* *a.* *p.*	
By pay of 6 Colonels in Europe	2,277 8 6	6,950 10 –	
By pay of 3 Lieutenant Colonels absent in Europe	1,047 10 9	2,857 14 –	
By pay of Major in Europe	292 4 6	781 1 10	
By pay of 7 Captains in Europe	1,549 15 10	3,651 15 4	
By pay of 20 Lieutenants absent in Europe	2,733 – 4	6,687 8 –	
By full pay and allowances of 2 Lieutenants in Hyderabad Contingent.	– – –	730 8 –	
Difference between pay proper and full regimental pay and allowances of 1 Captain in Hyderabad Commission.	– – –	383 10 –	– – The only exception, all others draw no pay in Madras Military Department.
By difference between pay proper and full regimental pay and allowances of 1 Major and 1 Lieutenant in Mysore Commission.	– – –	952 5 –	– – The pay proper of these officers is eventually recoverable from the Mysore State.
By difference between pay proper and full regimental pay and allowances of 1 Captain and 1 Lieutenant in Civil Department, Bengal; viz., as Agent in Central India and Deputy Commissioners at Jhansie.	– – –	639 6 –	
By difference between pay proper and full regimental pay and allowances of 1 Captain in the Astronomical and Great Trigonometrical Survey.	– – –	383 10 –	
By difference between pay proper and full regimental pay and allowances of Officers on the Madras Staff:—			
3 Captains, Adjutant General's Department	– – –	1,150 14 –	
1 Captain, Quartermaster General's Department	– – –	383 10 –	
3 Captains, Judge Advocate General's Department	– – –	1,150 14 –	
1 Captain, Commissariat Department	– – –	383 10 –	
1 Lieutenant, Interpreter to Commander in Chief	– – –	255 12 –	
Total per mensem — *Rs.*	7,900 7 11	27,343 4 2	
Total per annum — *Rs.*	94,805 15 –	3,28,119 2 –	
Annual allowance for 6 Colonels in Europe	32,855 4 –	32,855 4 –	
	1,27,661 3 –	3,60,974 6 –	
Net amount payable in India on account of Regimental Charges	– – –	17,12,501 11 –	
Total — *Rs.*		20,73,476 1 –	

	Rs. *a.* *p.*
Net amount payable in India on account of Regimental Charges	17,12,501 11 –
Amount payable in Europe	1,27,661 3 –
Total amount payable on account of Regimental Charges — *Rs.*	*18,40,162 14 –

* From this amount must be deducted the pay of the number of privates short of the established strength at the time of preparing the Estimates, or the deduction might be exhibited as the last entry in the Counter Statement (B.)

Appendix III.

The Honourable the Governor's Body Guard.

Number. Effective.	Number. Non-Effective.	RANK.	Rate of Pay. Rs.	a.	p.	Total Amount of Pay. Rs.	a.	p.	REMARKS.
–	1	Commandant	–	–	–	–	–	–	Exclusive of regimental pay included in cavalry section.
–	2	Subadars	14	–	–	28	–	–	
–	4	Jemadars	3	8	–	14	–	–	
–	8	Havildars	–	–	–	–	–	–	
–	6	Naiques	–	–	–	–	–	–	
–	2	Trumpeters	–	–	–	–	–	–	
2	–	Farriers	16	10	4	33	4	8	
–	5	Troopers entertained prior to 30th April 1837	1	–	–	5	–	–	Exclusive of regimental pay included in cavalry section.
–	95	Ditto subsequent ditto	1	8	–	142	8	–	
–	10	Recruit and pension boys	–	–	–	–	–	–	
2	–	Puckallies	10	11	10	21	7	8	
6	–	Lascars	6	5	4	38	–	–	
3	–	Horse-keeper and grass-cutter choudries	8	12	–	26	4	–	
1	–	Toty	7	–	–	7	–	–	
		STAFF AND ALLOWANCES.							
1	–	Adjutant	147	–	–	147	–	–	
1	–	Serjeant Major	73	7	8	73	7	8	
1	–	Quartermaster Serjeant	49	15	8	49	15	8	
1	–	Farrier Major	–	–	–	39	13	10	
–	1	Subadar Major	–	–	–	25	–	–	Exclusive of regimental pay included in cavalry section.
–	1	Native Adjutant	–	–	–	17	8	–	
–	1	Havildar Major	–	–	–	10	–	–	
–	1	Drill Havildar	–	–	–	10	8	–	
–	1	Troop Havildar Major	–	–	–	2	–	–	
–	1	Orderly Havildar	–	–	–	1	13	10	
–	2	Rough riders	5	4	–	10	8	–	
		Command allowance	–	–	–	200	–	–	
		Allowance for stationery and repair of arms	–	–	–	75	–	–	
		Half mounting to native commissioned and non-commissioned effective rank and file	–	–	–	127	–	–	
		Firewood for 128 horses, at 14 annas each	–	–	–	112	–	–	
		Total per mensem – – – Rs.				1,217	3	4	
		Total per annum – – – Rs.				14,606	8	–	

Appendix IV.

Royal Horse and Foot Artillery.

No.	Rank.	Rate of Pay.	Total Amount of Pay.	Remarks.
	Royal Horse Artillery:	*Rs. a. p.*	*Rs. a. p.*	
2	Captains	521 11 4	1,043 6 8	
3	Lieutenants	334 6 –	1,003 2 –	
9	Serjeants	37 15 4	341 10 –	
4	Corporals	30 5 10	121 7 4	
6	Bombardiers	27 13 5	167 – 6	
1	Trumpeter	26 14 2	26 14 2	
92	Gunners	16 12 3	1,542 7 –	
76	Drivers	14 3 9	1,081 13 –	
6	Shoeing and carriage smiths	29 6 8	176 8 –	
3	Collar makers	26 4 1	78 12 3	
2	Wheelers	26 4 1	52 8 2	
1	Farrier and carriage smith	46 8 –	46 8 –	
4	Puckallies	10 11 10	42 15 4	
6	Horse-keepers and grass-cutter choudries	8 12 –	52 8 –	
107	Horse-keepers	5 4 –	561 12 –	
165	Grass-cutters	4 – –	660 – –	
	Staff Allowances:			
1	Serjeant Major	52 3 1	52 3 1	
1	Quarter Master Serjeant	52 3 1	52 3 1	
1	Hospital Serjeant	35 – –	35 – –	
1	Pay Serjeant	7 – –	7 – –	
	Allowance to Officer Commanding the Troop	30 – –	30 – –	
	Mess Allowance for 7 Officers	10 – –	70 – –	
183	Allowance for head and heel ropes, at per horse	2 7 9	454 10 3	
183	Allowance for massals, country medicines, at per horse	– 5 –	57 3 –	
	Total per mensem	*Rs.*	7,757 7 10	
	Total per annum	*Rs.*	93,089 14 –	
	Foot Artillery:			
2	Captains	392 5 –	784 10 –	
2	Captains	452 5 –	904 10 –	
4	Captains	433 10 –	1,734 8 –	
3	Lieutenants	234 14 –	704 10 –	
3	Lieutenants	264 14 –	794 10 –	
6	Lieutenants	265 12 –	1,594 8 –	
33	Serjeants	35 6 10	1,594 3 6	
21	Corporals	27 13 5	584 9 9	
26	Bombardiers	25 4 11	657 15 10	
4	Buglers	14 3 9	56 15 –	
494	Gunners and drivers	14 3 9	7,031 12 6	
3	Trumpeters	14 3 9	42 11 3	
2	Farriers	43 15 6	87 15 –	
18	Shoeing smiths	26 14 2	483 15 –	
7	Collar makers	23 11 7	166 1 1	
6	Wheelers	23 11 7	142 5 6	
4	Puckallies	10 11 10	96 10 6	
2	Choudries	8 12 –	17 8 –	
77	Horse-keepers	5 4 –	404 4 –	
117	Grass-cutters	4 – –	468 – –	
	Staff Allowances:			
4	Company Serjeants	43 – 4	172 1 4	
1	Quarter Master Serjeant	49 10 7	49 10 7	
1	Farrier Serjeant	51 9 –	51 9 –	
4	Pay Serjeants	7 – –	28 – –	
	Allowance for 4 Officers Commanding Company	30 – –	120 – –	
	Allowance for 24 Officers, at	10 – –	240 – –	
	Allowance for rough riders	7 9 2	7 9 2	
130	Allowance for head and heel ropes, at per horse	2 7 9	322 15 6	
130	Allowance for massals, country medicines, at per horse	– 5 –	40 10 –	
	General Staff:			
1	Lieutenant Colonel Commanding	827 14 –	1,227 14 –	
	Command Allowance	400 – –		
1	Adjutant	471 14 –	471 14 –	
1	Quarter Master	483 3 –	483 3 –	
1	Moonshee	30 – –	30 – –	
	Total per mensem	*Rs.*	21,597 13 6	
	Total per annum	*Rs.*	2,59,174 2 –	
	Total per annum of Horse and Foot Artillery	*Rs.*	3,52,264 – –	

Appendix V.—(A.)

Madras Horse Brigade of Artillery.

No.	Rank.	Rate of Pay.	Total Amount of Pay.	Remarks.
		Rs. a. p.	*Rs. a. p.*	
2	Colonels	1,158 7 –	2,316 14 –	
2	Lieutenant Colonels	952 10 –	1,905 4 –	
2	Ditto	781 1 10	1,562 3 8	
18	Captains	563 – 4	10,134 6 –	
6	Ditto	521 11 4	3,130 4 –	
12	Lieutenants	365 4 –	4,383 – –	
3	Ditto	334 6 –	1,003 2 –	
5	Troop Quartermasters	191 7 –	957 3 –	
1	Ditto	161 – –	161 – –	
3	Troop Serjeant Majors	53 11 8	161 3 –	
1	Ditto	52 7 10	52 7 10	
3	Troop Quartermaster Serjeants	53 11 8	161 3 –	
1	Ditto	52 7 10	52 7 10	
18	Serjeants	39 12 1	715 9 6	
6	Ditto	38 8 2	231 1 –	
18	Corporals	29 13 1	536 11 6	
6	Ditto	28 9 2	171 7 –	
36	Bombardiers	27 5 4	984 – –	
12	Ditto	26 1 5	313 1 –	
3	Trumpeters	26 6 5	79 3 3	
1	Ditto	25 2 6	25 2 6	
3	2d Trumpeters	16 7 4	49 6 –	
1	Ditto	15 3 5	15 3 5	
261	Gunners	16 7 4	4,295 10 –	
87	Ditto	15 3 5	1,323 9 3	
12	Puckallies	12 3 10	146 14 –	
4	Ditto	10 11 10	42 15 4	
4	Drill Corporals	7 – –	28 – –	
12	Farriers	7 7 3	89 7 –	
8	Rough riders	7 7 3	59 10 –	
4	Orderly Serjeants	7 – –	28 – –	
1	Troop Serjeant Major	53 11 8	53 11 8	
1	Ditto	52 7 10	52 7 10	
1	Troop Quartermaster Serjeant	53 11 8	53 11 8	
1	Ditto	52 7 10	52 7 10	
3	Serjeants	39 12 1	119 4 3	
3	Ditto	38 8 2	115 8 6	
2	Subadars, 2d class	111 8 –	223 – –	
4	Jemadars	32 – –	128 – –	
12	Havildars	20 – –	240 – –	
12	Naiques	16 – –	192 – –	
4	Trumpeters	16 – –	64 – –	
1	Farrier	18 13 10	18 13 10	
5	Ditto	16 10 4	83 3 8	
1	Trooper	11 – –	11 – –	
12	Ditto	10 – –	120 – –	
155	Ditto	9 – –	1,395 – –	
3	Puckallies	10 11 10	32 3 6	
2	Troop havildars	2 – –	4 – –	
2	Drill havildars	10 8 –	21 – –	
2	Drill naiques *	7 – –	14 – –	
2	Rough riders, 1st class *	5 4 –	10 8 –	
2	Ditto, 3d class *	3 8 –	7 – –	
2	Orderly havildars *	1 13 10	3 11 8	

* Native Troop, non-effective Staff.

Appendix V.—(A.)——Madras Horse Brigade of Artillery—*continued.*

No.	Rank.	Rate of Pay.	Total Amount of Pay.	Remarks.
		Rs. a. p.	*Rs. a. p.*	
	Brigade and Staff Allowances:			
1	Adjutant	207 7 –	207 7 –	
1	Quartermaster and Interpreter	132 – –	132 – –	
1	Riding master	147 7 –	147 7 –	
1	Serjeant Major	59 15 1	59 15 1	
1	Quartermaster Serjeant	52 7 10	52 7 10	
1	Trumpeter Major	14 14 6	14 14 6	
1	Farrier Major	14 14 6	14 14 6	
1	Hospital Serjeant	14 14 6	14 14 6	
1	Orderly room clerk	14 14 6	14 14 6	
1	Schoolmaster Serjeant, untrained	14 14 6	14 14 6	
1	Provost Serjeant	10 2 –	10 2 –	
1	Assistant Schoolmaster, untrained	10 – –	10 – –	
1	Assistant Schoolmistress, untrained	10 – –	10 – –	
1	Hospital Writer	35 – –	35 – –	
10	Recruit boys	3 8 –	35 – –	
6	Pensioned boys	3 8 –	21 – –	
18	Horse-keeper choudries	8 12 –	157 8 –	
672	Horse-keepers	5 4 –	3,528 – –	
18	Grass-cutter choudries	8 12 –	157 8 –	
962	Grass-cutters	4 – –	3,848 – –	
	Bazaar Establishment:			
1	Choudry	14 – –	14 – –	
2	Peons	6 – –	12 – –	
2	Toties	7 – –	14 – –	
4	Regimental lascars	6 5 4	25 5 4	
1	Moonshee	30 – –	30 – –	
	Native Artificers:			
1	Maistry	14 – –	14 – –	
2	Carpenters	10 2 4	20 4 8	
2	Armourers	10 2 4	20 4 8	
2	Smiths	10 2 4	20 4 8	
2	Hammermen	7 9 4	15 3 6	
2	Bellows-boys	2 8 7	5 1 2	
1	Chuckler	7 9 9	7 9 9	
	For Commanding the Brigade		400 – –	
6	For Commanding Troops	30 – –	180 – –	
	Mess allowance		120 – –	
962	For providing shoes, head and heel ropes	2 7 9	2,389 15 6	
962	For country medicine, &c.	– 5 –	300 10 –	
	Total per mensem	*Rs.*	50,205 – 2	
	Total per annum	*Rs.*	6,02,460 2 –	
	Allowance for two Colonels		10,951 12 –	
	Total per annum	*Rs.*	6,13,411 14 –	

Appendix V.—(B.)

Pay and Allowances to Officers of the Madras Horse Brigade of Artillery in Europe, and further Deductions made from Cash required from the Indian Treasury for Regimental Charges.

Circumstances of Deduction.	Amount of Pay payable in Europe.	Amount less payable in India on account of Regimental Charges.	Remarks.
	Rs. *a.* *p.*	*Rs.* *a.* *p.*	
By pay of 2 Colonels absent in Europe -	758 10 –	2,316 14 –	
By pay of 1 Lieutenant Colonel absent in Europe - - - - - - -	256 13 8	781 1 10	
By pay of 5 Captains absent in Europe -	841 6 1	2,608 8 8	
By pay of 3 second Captains absent in Europe	504 12 9	1,565 2 –	
By pay of 3 Lieutenants absent in Europe -	311 4 –	1,003 2 –	
By full pay and regimental allowances of 2 Captains and 3 Lieutenants employed in the Hyderabad Contingent - - -	- - -	1,856 8 8	One Captain employed in the Electric Telegraph Department at Scinde, who draws full pay and allowances in Military Department, Madras Presidency. No deduction on his account can, therefore, be made.
By difference between pay proper and full regimental pay, and allowances of 1 Captain employed in the Department Public Works	- - -	383 10 –	
By difference between pay proper and full regimental pay, and allowances of 1 Captain employed in the Nagpore Commission -	- - -	383 10 –	
By difference between pay proper and full regimental pay and allowances of the following officers employed in the Madras Staff:—			
1 Lieutenant-colonel—Brigadier Commandant of Artillery - - -			
1 Captain—Director Artillery Depôt -			
1 Captain—Commissary of Ordnance, Fort St. George - - - -	- - -	2,285 6 –	
1 Captain—Staff Officer, Mysore Artillery - - - - -			
1 Lieutenant—Aide-de-Camp to General Beresford - - - -			
Total per mensem - - - *Rs.*	2,672 14 6	13,183 15 2	
Total per annum - - - *Rs.*	32,074 14 –	1,58,207 6 –	
Annual allowance for 2 Colonels in Europe -	10,951 12 –	10,951 12 –	
Rs.	43,026 10 –	1,69,159 2 –	
Net amount payable in India on account of regimental charges - - - - -		4,44,252 12 –	
Total - - - *Rs.*		6,13,411 14 –	

	Rs. *a.* *p.*
Net amount payable in India on account of Regimental Charges	4,44,252 12 –
Amount payable in Europe - - - - - - - - -	43,026 10 –
Total Amount payable on account of Regimental Charges - - - - - - - - - *Rs.*	*4,87,279 6 –

* From this amount must be deducted the pay of the number of privates short of the established strength, at the time of preparing the estimates, or the deduction might be exhibited as the last entry in the Counter Statement (B.)

Appendix VI.—(A.)

Madras European Foot Artillery.

No.	Rank.	Rate of Pay.	Total Amount of Pay.	Remarks.
		Rs. a. p.	*Rs. a. p.*	
4	Colonels - - - -	1,065 5 –	4,261 4 –	on full batta.
5	Lieutenant Colonels - -	1,032 4 –	5,161 4 –	- ditto.
2	Ditto - - - -	827 14 –	1,655 12 –	on half batta.
1	Ditto - - - -	789 3 –	789 3 –	on full batta, Major's pay.
21	Captains - - - -	433 10 –	9,106 2 –	- ditto.
3	Ditto - - - -	392 5 –	1,176 15 2	on half batta.
21	2d ditto - - - -	417 7 8	8,767 1 –	on full batta.
3	Ditto - - - -	376 2 8	1,128 8 –	on half batta.
34	Lieutenants - - - -	265 12 –	9,035 8 –	on full batta.
3	Ditto - - - -	234 14 –	704 10 –	on half batta.
18	Ditto - - - -	213 5 –	3,839 10 –	on full batta, 2d Lieutenant's pay.
13	Ditto - - - -	192 10 6	2,504 8 6	on half batta, 2d Lieutenant's pay.
15	Brigade Serjeants - - -	51 3 11	768 10 –	full rate.
1	Ditto - - - -	50 – 1	50 – 1	garrison rate.
90	Serjeants - - - -	37 4 4	3,354 6 –	field rate.
6	Ditto - - - -	36 – 5	216 2 6	garrison rate.
90	Corporals - - - -	27 5 4	2,460 – –	field rate.
6	Ditto - - - -	26 1 5	141 10 –	garrison rate.
90	Bombardiers - - - -	24 13 7	2,236 6 6	field rate.
6	Ditto - - - -	23 9 8	141 10 –	garrison rate.
30	Buglers - - - -	13 15 7	419 3 6	field rate.
2	Ditto - - - -	12 11 8	25 7 4	garrison rate.
30	Half-pay Buglers - - -	6 15 9	209 8 6	field rate.
2	Ditto - - - -	6 5 10	12 11 8	garrison rate.
900	Gunners - - - -	13 15 7	12,576 9 –	field rate.
60	Ditto - - - -	12 11 8	793 12 –	garrison rate.
18	Puckallies - - - -	10 11 10	763 5 –	
28	Bhisties - - - -	8 5 –	238 5 –	
	Gun Lascars:			
2	Subadars, 1st Class - -	49 1 7	98 3 2	on batta.
2	Ditto - - - -	42 – –	84 – –	
2	Ditto, 2d Class - - -	38 9 7	77 3 2	ditto.
1	Ditto - - - -	31 8 –	31 8 –	
2	Ditto, 3d Class - - -	24 8 –	49 – –	
1	Jemadar - - - -	21 – 10	21 – 10	ditto.
7	Ditto - - - -	17 8 –	122 8 –	
10	Havildars - - - -	13 6 2	133 13 8	ditto.
22	Ditto - - - -	9 13 4	216 5 4	
20	Lascars, after 20 years' service	12 3 2	243 15 4	ditto.
24	Ditto - - - -	9 13 4	236 – –	
89	Lascars, after 16 years' service	10 5 4	919 10 8	ditto.
107	Ditto - - - -	8 13 4	945 2 8	
6	Lascars, under 16 years' service	9 5 4	56 – –	ditto.
51	Ditto - - - -	7 13 4	399 8 –	
263	Lascars, under 16 years, entered subsequent to 12th November 1839 - - - -	7 – –	1,841 – –	
16	Lascar boys - - - -	3 8 –	56 – –	
10	Bhisties - - - -	8 8 –	85 – –	
30	Ditto - - - -	7 – –	210 – –	
	Staff and Allowances:			
4	Adjutants - - - -	237 – –	948 – –	
3	Serjeant Majors - - -	58 11 3	176 1 9	
1	Ditto - - - -	57 7 4	57 7 4	
3	Quarter-master Serjeants -	51 3 11	153 11 9	
1	Ditto - - - -	50 – 1	50 – 1	
3	Drill Serjeants - - -	44 11 7	134 2 9	
1	Ditto - - - -	43 7 8	43 7 8	

Appendix VI.—(A.)——Madras European Foot Artillery—*continued.*

No.	Rank.	Rate of Pay.	Total Amount of Pay.	Remarks.
	Staff and Allowances—*continued.*	*Rs. a. p.*	*Rs. a. p.*	
3	Schoolmaster Serjeants, untrained.	52 2 10	156 8 6	
1	Ditto - - - -	50 14 –	50 14 –	
3	Bugle Majors - - -	37 4 4	111 13 –	
1	Ditto - - - -	36 – 5	36 – 5	
3	Hospital Serjeants - - -	52 2 10	156 8 6	
1	Ditto - - - -	50 14 11	50 14 11	
3	Orderly-room Clerks - -	37 4 4	111 13 –	
1	Ditto - - - -	36 – 5	36 – 5	
3	Drill Corporals - - -	34 5 4	103 – –	
1	Ditto - - - - -	33 1 5	33 1 5	
	Non-Effective:			
4	Assistant Schoolmasters - -	10 – –	40 – –	
4	Provost Serjeants - - -	10 2 –	40 8 –	
16	Orderly Serjeants - - -	7 – –	112 – –	
1	Hospital writer - - -	- - -	52 8 –	
3	Ditto - - - -	35 – –	105 – –	
	Quarter-master's Establishment:			
4	Moonshees - - - -	30 – –	120 – –	
7	Maistries - - - - -	15 8 –	108 8 –	
9	Ditto - - - - -	14 – –	126 – –	
14	Armourers - - - -	11 10 4	163 – 8	
18	Ditto - - - - -	10 2 4	182 10 –	
14	Carpenters - - - -	11 10 4	163 – 8	
18	Ditto - - - - -	10 2 4	182 10 –	
14	Smiths - - - - -	11 10 4	163 – 8	
18	Ditto - - - - -	10 2 4	182 10 –	
14	Hammermen - - - -	9 1 9	127 8 6	
18	Ditto - - - - -	7 9 9	127 15 6	
14	Bellows boys - - - -	3 11 6	52 1 –	
18	Ditto - - - - -	2 8 7	45 10 –	
7	Chucklers - - - -	9 1 9	63 12 3	
9	Ditto - - - - -	7 9 9	68 7 9	
	Bazar Establishment:			
1	Choudry - - - - -	15 8 –	15 8 –	
3	Ditto - - - - -	14 – –	42 – –	
2	Peons - - - - - -	7 8 –	15 – –	
6	Ditto - - - - -	6 – –	36 – –	
2	Toties - - - - - -	7 – –	14 – –	
4	Command Allowance - -	400 – –	1,600 – –	
16	For command of each Company	30 – –	480 – –	
4	Mess allowance - - -	120 – –	480 – –	
	Total, per mensem - - *Rs.*		74,097 10 2	
	Total per annum - - *Rs.*		8,89,171 10 –	
	Allowance for 4 Colonels - -		21,903 8 –	
	Total - - - *Rs.*		9,11,075 2 –	

Appendix VI.—(B.)

Pay and Allowances to Officers of the Madras European Foot Artillery in Europe, and further Deduction made from Cash required from the Indian Treasury for Regimental Charges.

Circumstances of Deduction.	Amount of Pay payable in Europe.	Amount less payable in India on account of Regimental Charges.	Remarks.
	Rs. *a.* *p.*	*Rs.* *a.* *p.*	
By pay of 3 Colonels absent in Europe -	1,047 10 9	3,195 15 –	
By pay of 6 Captains absent in Europe -	1,009 11 –	2,353 14 –	
By pay of 5 second Captains, absent in Europe - - - - - - - -	755 15 –	1,880 13 4	
By pay of 3 Lieutenants absent in Europe	311 4 –	577 15 6	
By difference between pay proper and full regimental pay and allowances of 3 Lieutenants employed in the Civil Department, Bengal, viz., as Assistant Commissioners, Saugor, Rangoon and Nagpore - - - - - - - -	- - -	587 4 –	
By difference between pay proper and full regimental pay allowances of 1 Captain employed in the Political Department, Bombay, viz., as Assistant to the Political Resident at Aden - - - -	- - -	293 10 –	
By difference between pay proper and full regimental pay and allowances of the following officers, employed on the Madras Staff:—			
3 Lieutenant Colonels } Ordnance De- 8 Captains - - } partment -	- - -	4,715 4 –	
1 Lieutenant Colonel, Commandant of Artillery - - - - -	- - -	788 12 –	
1 Captain, Barrack Master - -	- - -	293 10 –	
1 Ditto, Assistant Adjutant General of Artillery - - - - -	- - -	293 10 –	
Total per mensem - - - - *Rs.*	3,124 8 9	14,980 11 10	
Total per annum - - - *Rs.*	37,494 9 –	1,79,768 14 –	
Allowance for 3 Colonels in Europe	16,426 10 –	16,426 10 –	
Rs.	53,921 3 –	1,96,195 8 –	
Net amount payable in India on account of Regimental Charges - - - - - }		7,14,879 10 –	
Total - - - *Rs.*		9,11,075 2 –	

		Rs. *a.* *p.*
Net amount payable in India on account of Regimental Charges		7,14,879 10 –
Amount payable in Europe - - - - - - - - -		53,921 3 –
Total amount payable on account of Regimental Charges - - - - - - - - - - }	*Rs.*	*7,68,800 13 –

* From this amount must be deducted the pay of the number of privates short of the established strength at the time of preparing the estimates, or the deduction might be exhibited as the last entry in the Counter Statement (B.)

Appendix VII.—(A.)

Madras Golundauze.

No.	Rank.	Rate of Pay.			Total Amount of Pay.			Remarks.
		Rs.	*a.*	*p.*	*Rs.*	*a.*	*p.*	
1	Colonel	1,065	5	–	1,065	5	–	
2	Lieutenant Colonels	1,032	4	–	2,064	8	–	
2	Captains	433	10	–	867	4	–	full batta.
4	Ditto	392	5	–	1,569	4	–	half batta.
5	2d Captains	417	7	8	2,087	6	4	full batta.
1	Ditto	376	2	8	376	2	8	half batta.
7	Lieutenants	265	12	–	1,860	4	–	full b atta.
6	Ditto	234	14	–	1,409	4	–	half batta.
2	Lieutenants on 2d Lieutenants' pay	213	5	–	426	10	–	full batta.
1	Subadar Major	95	–	–	95	–	–	
2	Ditto 3d class	56	3	3	112	6	6	ditto.
5	Ditto ditto	42	–	–	210	–	–	
5	Jemadars	32	–	–	160	–	–	ditto.
11	Ditto	24	8	–	269	8	–	
18	Havildars	19	–	–	342	–	–	ditto.
31	Ditto	14	–	–	434	–	–	
18	Naigues	17	–	–	306	–	–	ditto.
31	Ditto	12	–	–	372	–	–	
3	Buglers	13	–	–	39	–	–	
3	Ditto	12	–	–	36	–	–	after 16 years' service.
5	Ditto	16	–	–	80	–	–	under 16 years' service batta.
6	Ditto	11	–	–	66	–	–	
34	Privates	12	9	10	428	14	4	after 20 years' service batta.
29	Ditto	10	4	–	297	4	–	
23	Ditto	9	8	–	218	8	–	after 16 years' service batta.
39	Ditto	8	–	–	312	–	–	
107	Ditto	8	8	–	909	8	–	under 16 years' service batta.
320	Ditto	7	–	–	2,240	–	–	- ditto.
6	Bhiesties	8	8	–	51	–	–	
3	Puckallies	10	11	10	32	3	6	
30	Recruit boys	3	8	–	105	–	–	
40	Pension ditto	3	8	–	140	–	–	
	Gun Lascars:							
1	Subadar, 2d class	31	8	–	31	8	–	
1	Ditto, 3d class	31	9	7	31	9	7	full batta.
1	Jemadar	21	–	10	21	–	10	ditto.
1	Ditto	17	8		17	8	–	
7	Havildars	13	6	2	93	11	2	
11	Ditto	9	13	4	108	2	8	
3	Lascars	12	3	2	36	9	6	after 20 years' service full batta.
10	Ditto	9	13	4	98	5	4	- ditto.
1	Ditto	61	13	4	10	5	4	after 16 years' service full batta.
7	Ditto	8	13	4	61	13	4	
24	Ditto	9	5	4	224	–	–	under 16 years' service full batta.
38	Ditto	7	13	4	297	10	8	- ditto.
25	Ditto	8	8	–	212	8	–	enlisted after 12 Nov. 1859.
32	Ditto	7	–	–	224	–	–	- ditto.
16	Ditto boys	3	8	–	56	–	–	
4	Bhiesties	7	–	–	28	–	–	

Appendix VII.—(A.)—Madras Golundauze—*continued.*

No.	Rank.	Rate of Pay.	Total Amount of Pay.	Remarks.
		Rs. a. p.	*Rs. a. p.*	
	Staff:			
1	Adjutant	192 7 –	192 7 –	
1	Quartermaster and Interpreter	132 – –	132 – –	
1	Serjeant Major	61 13 2	61 13 2	
1	Quartermaster Serjeant	55 13 2	55 13 2	
1	Havildar Major	24 – –	24 – –	
1	Drill Havildar	19 4 –	19 4 –	
1	Ditto Naique	15 8 –	15 8 –	
2	Bugle Majors	25 – –	50 – –	
	Non-Effective:			
1	Native Adjutant	17 8 –	17 8 –	
6	Brigade Havildars	2 – –	12 – –	
6	Orderly ditto	1 13 10	11 3 –	
1	Moonshee	30 – –	30 – –	
1	Choudry	14 – –	14 – –	
2	Peons	6 – –	12 – –	
	Artificers:			
3	Maistries	15 8 –	46 8 –	On batta.
3	Ditto	14 – –	42 – –	
6	Carpenters	11 10 4	69 14 –	
6	Ditto	10 2 4	60 14 –	
6	Armourers	11 10 4	69 14 –	
6	Ditto	10 2 4	60 14 –	
6	Smiths	11 10 4	69 14 –	
6	Ditto	10 2 4	60 14 –	
6	Hammermen	9 1 9	54 10 6	
6	Ditto	7 9 9	45 10 6	
6	Bellows boys	3 11 6	22 5 –	
6	Ditto	2 8 7	15 3 6	
3	Chucklers	9 1 9	27 5 3	
3	Ditto	7 9 9	22 13 3	
	Allowances:			
	For command of the battalion	400 – –	400 – –	
	Ditto command of companies	30 – –	180 – –	
	Ditto a mess	120 – –	120 – –	
	Regimental school	21 – –	21 – –	
	Total per mensem *Rs.*		22,572 5 1	
	Total per annum *Rs.*		2,70,867 13 –	
	Annual allowance for 1 Colonel		5,475 14 –	
	Total *Rs.*		2,76,343 11 –	

Appendix VII.—(B.)

Pay and Allowances to Officers of the Golundauze, in Europe, &c., and further deduction made from Cash required from the Indian Treasury for Regimental Charges.

Circumstances of Deduction.	Amount of Pay payable in Europe.	Amount Less payable in India on Account of Regimental Charges.	Remarks.
	Rs. *a.* *p.*	*Rs.* *a.* *p.*	
By pay of 1 Colonel absent in Europe	349 3 7	1,065 5 –	
By pay of 2 Captains absent in Europe - - - - - -	336 9 –	784 10 –	
By pay of 1 Second Captain absent in Europe - - - - - -	151 3 –	376 2 8	
By pay of 4 Lieutenants absent in Europe - - - - - -	415 – –	939 8 –	
By difference between pay proper and full regimental pay and allowances of 1 Captain employed as Executive Engineer, 1st class, and Superintendent of Roads at Singapore - - - - - -	- - -	293 10 –	
By difference between pay proper and full regimental pay and allowances of 1 Lieutenant Colonel employed in the Ordnance Department - - - - - -	- - -	677 14 –	
Total per mensem - - *Rs.*	1,251 15 7	4,137 1 8	
Total per annum - - *Rs.*	15,023 11 –	49,645 4 –	
By allowance of 1 Colonel in Europe	5,475 14 –	5,475 14 –	
Rs.	20,499 9 –	55,121 2 –	
Net amount payable in India on account of Regimental Charges - - - -		2,21,222 9 –	
Total - - - *Rs.*		2,76,343 11 –	

	Rs. *a.* *p.*
Net amount payable in India on account of Regimental Charges - - - - - - - - -	2,21,222 9 –
Amount payable in Europe - - - - - - -	20,499 9 –
Total amount payable on account of Regimental Charges - - *Rs.*	2,41,722 2 –

Appendix VIII.

Two Light Field Batteries Madras Artillery, East Indian Drivers, on War Establishment.

No.	Rank.	Rate of Pay. Rs.	a.	p.	Total Amount of Pay. Rs.	a.	p.	Remarks.
2	Staff Serjeants	44	11	7	89	7	2	
6	Serjeants	37	4	4	223	10	–	
6	Corporals	27	5	4	164	–	–	
126	Drivers	13	15	7	1,760	11	6	
6	Farriers	7	7	3	44	11	6	
2	Horse-keeper choudries	10	4	–	20	8	–	
260	Horse-keepers	6	12	–	1,755	–	–	
2	Grass-cutter choudries	10	4	–	20	8	–	
260	Grass-cutters	5	8	–	1,430	–	–	
4	Bhisties	8	8	–	34	–	–	
2	Moochies	9	1	9	18	3	6	
	Allowances:							
2	Captains' horse allowance	60	–	–	120	–	–	
6	Horse allowance to subalterns	30	–	–	180	–	–	
260	For providing shoes, head and heel ropes	2	7	9	322	15	6	
260	Country medicines	–	5	–	40	10	–	
	Total per mensem			Rs.	6,224	5	2	
	Total per annum			Rs.	74,691	14	–	

Appendix IX.

Eleven Light Field Batteries Madras Artillery, East Indian Drivers, on Peace Establishment.

No.	Rank.	Rate of Pay. Rs.	a.	p.	Total Amount of Pay. Rs.	a.	p.	Remarks.
1	Staff Serjeant	43	7	8	43	7	8	
2	Serjeants	36	–	5	72	–	10	
2	Corporals	26	1	5	52	2	10	
56	Drivers	12	11	8	712	13	4	
1	Horse-keeper choudry	8	12	–	8	12	–	
44	Horse-keepers	5	4	–	231	–	–	
1	Grass-cutter choudry	8	12	–	8	12	–	
98	Grass-cutters	3	8	–	343	–	–	
1	Puckally	10	11	10	10	11	10	
1	Moochee	7	9	9	7	9	9	
2	Farriers	7	7	3	14	14	6	
	Allowance:							
1	Captains' horse allowance	60	–	–	60	–	–	
3	Horse allowance to two subalterns	30	–	–	90	–	–	
98	For providing shoes, head and heel ropes	2	7	9	243	7	6	
98	Country medicines	–	5	–	30	10	–	
	Total per mensem			Rs.	1,929	6	3	
	Total per annum of one Horse Field Battery, Peace Establishment			Rs.	23,152	11	–	
	Total per annum for 11 Horse Field Batteries			Rs.	2,54,679	9	–	

Appendix X.

Two Light Field Batteries Madras Artillery, Native Drivers, on War Establishment.

No.	Rank.	Rate of Pay.	Total Amount of Pay.	Remarks.
		Rs. a. p.	*Rs. a. p.*	
2	Staff Serjeants	44 11 7	89 7 2	
4	Farriers, 2d class	21 5 2	85 4 8	
6	Havildars	15 8 10	93 5 —	
6	Naigues	9 14 8	59 8 —	
120	Drivers	8 8 —	1,020 — —	
8	Recruit Boys	3 8 —	28 — —	
2	Horse-keeper Choudries	10 4 —	20 8 —	
260	Horse-keepers	6 12 —	1,755 — —	
2	Grass-cutter Choudries	10 4 —	20 8 —	
260	Grass-cutters	5 8 —	1,430 — —	
2	Moochees	9 1 9	18 3 6	
4	Bhisties	8 8 —	34 — —	
	Allowance:			
2	Captains' horse allowance	60 — —	120 — —	
6	Horse allowance to subalterns	30 — —	180 — —	
260	For providing shoes, head and heel ropes	2 7 9	645 15 —	
260	Country medicines	— 5 —	81 4 —	
	Total per mensem	*Rs.*	5,680 15 4	
	Total per annum	*Rs.*	68,171 8 —	

Appendix XI.—(A.)

Madras Engineers.

No.	Rank.	Rate of Pay.	Total Amount of Pay.	Remarks.
		Rs. a. p.	*Rs. a. p.*	
3	Colonels	1,065 5 —	3,195 15 —	
5	Lieutenant Colonels	827 14 —	4,089 6 —	
1	Lieutenant Colonel	640 14 6	640 14 6	
18	Captains	392 5 —	7,061 10 —	
18	Second Captains	392 5 —	7,061 10 —	
24	Lieutenants	234 14 —	5,637 — —	
12	Ditto	192 10 6	2,311 14 —	
	Staff:			
1	Adjutant	— — —	137 — —	
1	Serjeant Major	53 15 5	53 15 5	
1	Key Serjeant	39 15 5	39 15 5	
6	Engineer Serjeants	39 15 5	239 12 6	
	Allowance of Commandant	1,280 — —	1,280 — —	
	Office establishment for Commandant	317 8 —	317 8 —	
	Total per mensem	*Rs.*	32,066 8 10	
	Total per annum	*Rs.*	3,84,798 10 —	
	Annual Allowance for 3 Colonels		16,427 10 —	
	Total per annum	*Rs.*	4,01,226 4 —	

Appendix XI.—(B.)

Pay and Allowances to Officers of Madras Engineers in Europe, &c., and further Deduction made from Cash required from the Indian Treasury for Regimental Charges.

Circumstances of Deduction.				Amount of Pay payable in Europe.			Amount less Payable in India on Account of Regimental Charges.			Remarks.
				Rs.	*a.*	*p.*	*Rs.*	*a.*	*p.*	
By pay of 2 Colonels absent in Europe -				698	7	2	2,130	10	–	
By pay of 1 Lieutenant-colonel absent in Europe - - - - - - -				303	10	9	817	14	–	
By pay of 3 Captains absent in Europe -				504	13	6	1,176	15	–	
By pay of 3 Second Captains absent in Europe				504	13	6	1,176	15	–	
By pay of 2 Lieutenants absent in Europe -				207	8	–	469	12	–	
By difference between pay proper and full regimental pay and allowances of the undermentioned officers employed in the Public Works Department:—										
	Rs.	*a.*	*p.*							
3 Lieutenant Colonels, at	584	6	–	-	-	-	1,753	2	–	
13 Captains, at - -	252	5	–	-	-	-	3,277	1	–	
14 Second Captains, at -	252	5	–	-	-	-	3,532	6	–	
17 Lieutenants, at - -	164	14	–	-	-	-	2,804	–	–	
By difference between pay proper and full regimental pay and allowances of 2 Captains employed as Mint Master and Consulting Engineer of Railways, at - - - -	252	5	–	-	-	-	504	10	–	
By difference between pay proper and full regimental pay and allowances of 1 Lieutenant employed in the Topographical Survey, Pegu, at - - - -	132	10	6	-	-	-	132	10	6	
By full regimental pay and allowances of 8 Lieutenants on Second Lieutenant's pay, being short of the establishment, at -	192	10	6	-	-	-	1,541	4	–	
Total per mensem - - -			*Rs.*	2,219	4	11	19,317	3	6	
Total per annum - - -			*Rs.*	26,631	11	–	2,31,806	10	–	
Allowance for 2 Colonels in Europe - -				10,951	12	–	10,951	12	–	
			Rs.	37,583	7	–	2,32,758	6	–	
Net amount payable in India on account of Regimental Charges - - -							1,68,467	14	–	
Total per annum - - -			*Rs.*				4,01,226	4	–	

		Rs.	*a.*	*p.*
Net amount payable in India on account of regimental charges -		1,68,467	14	–
Amount payable in Europe - - - - - - -		37,583	7	–
Total amount payable on account of Regimental Charges -	*Rs.*	*2,06,051	5	–

* From this amount must be deducted the pay of the number of privates short of the established strength, at the time of preparing the Estimates, or the deduction might be exhibited at the last entry in the Counter Statement (B).

Appendix XII.—(A.)

Ten Regiments of British Infantry.

No.	Rank.	Rate of Pay.	Total Amount of Pay.	Remarks.
		Rs. *a.* *p.*	*Rs.* *a.* *p.*	
10	Colonels	1,065 5 —	10,653 2 —	
14	Lieutenant Colonels	1,032 4 —	14,451 8 —	
6	Ditto	827 14 —	4,967 4 —	
14	Majors	709 3 —	9,928 10 —	
6	Ditto	640 14 6	3,845 7 —	
76	Captains	415 6 —	29,076 4 —	
30	Ditto	374 1 —	11,221 14 —	
84	Lieutenants	256 10 —	21,556 8 —	
36	Ditto	225 12 —	8,127 — —	
56	Ensigns	202 12 5	11,355 7 4	
30	Ditto	182 1 11	5,463 9 6	
7	Serjeant Majors	47 11 4	333 15 4	
3	Ditto	46 1 6	138 4 6	
7	Quartermaster Serjeants	41 7 8	290 5 8	
3	Ditto	39 13 10	119 9 6	
5	Paymaster Serjeants	33 — 1	165 — 5	
5	Ditto	24 1 —	120 5 —	
5	Orderly-room Clerks	33 — 1	165 — 5	
5	Ditto	24 1 —	120 5 —	
2	1st Class Schoolmasters	134 15 4	269 14 8	
2	2d Class Schoolmasters	104 10 4	209 4 8	
2	3d Class Schoolmasters	74 6 6	148 13 —	
4	4th Class Schoolmasters	34 — 8	136 2 8	
5	Hospital Serjeants	33 — 1	165 — 5	
5	Ditto	31 10 6	168 4 6	
10	Serjeant Instructors	39 3 7	392 3 10	
10	Armourer Instructors	100 — —	1,000 — —	
5	Drum or Bugle Majors	24 1 —	120 5 —	
5	Ditto	25 6 7	127 — 11	
30	Colour Serjeants	31 10 6	949 11 —	
70	Ditto	33 — 6	2,312 3 —	
120	Serjeants	24 1 —	2,887 8 —	
280	Ditto	25 6 7	7,115 3 4	
150	Corporals	14 10 —	2,193 12 —	
350	Ditto	16 3 10	5,683 13 8	
100	Drummers	12 4 1	1,225 8 4	
100	Ditto	14 6 10	1,442 11 4	
2,850	Privates	10 13 7	30,919 8 6	
6,750	Ditto	12 — 2	81,070 5 —	
	Staff and Allowances:			
10	Adjutants	493 10 —	4,936 4 —	
10	Quartermasters	402 8 —	4,025 — —	
3	Paymasters	488 2 8	1,464 8 —	
7	Ditto	524 7 8	3,671 5 8	
10	Interpreters	100 — —	1,000 — —	
10	Instructors of Musketry	52 12 5	527 12 2	
10	Drill Serjeants	14 — —	140 — —	
10	Provost Serjeants	10 2 —	101 4 —	
100	Pay Serjeants	7 — —	700 — —	
20	Assistant Schoolmasters	10 — —	200 — —	
10	Drill Corporals	7 — —	70 — —	
10	Moonshees	30 — —	300 — —	
7	Choudries	15 8 —	108 8 —	
3	Ditto	14 — —	42 — —	
14	Peons	7 8 —	105 — —	
6	Ditto	6 — —	36 — —	
60	Puckallies	10 11 10	644 6 —	
140	Ditto	12 3 10	1,713 8 8	
10	Hospital writers	35 — —	350 — —	
10	Command allowance	400 — —	4,000 — —	
10	Company command allowance	300 — —	3,000 — —	
10	Mess allowances	150 — —	1,500 — —	
10	Schoolmistress' allowances	14 11 10	146 14 10	
	Total per mensem	*Rs.*	2,99,409 4 10	
	Total per annum	*Rs.*	35,92,911 10 —	

Appendix XII.—(B.)

Pay and Allowances to Officers of the British Infantry in Europe, and further Deduction made from Cash required from the Indian Treasury for Regimental Charges.

Circumstances of Deduction.	Amount of Pay payable in Europe.	Amount less payable in India on account of Regimental Charges.	Remarks.
	Rs. a. p.	*Rs.* a. p.	
By pay of 10 Colonels absent in Europe -	8,163 4 6	10,653 2 —	
By pay of 2 Lieutenant Colonels absent in Europe - - - - - - -	506 14 —	1,655 12 —	
By pay of 1 Major absent in Europe - -	238 8 6	640 14 6	
By pay of 37 Captains absent in Europe -	6,389 7 —	13,840 5 —	
By pay of 25 Lieutenants absent in Europe -	2,795 5 —	5,643 12 —	
By pay of 6 Ensigns absent in Europe -	469 9 6	1,092 11 6	
By the full regimental pay and allowances of 1 Captain employed as Aide-de-Camp to General Breton, Mauritius - - -	- - -	415 6 —	
By difference between pay proper and full regimental pay and allowances of 2 Captains employed in the Revenue Survey -	- - -	543 7 8	
By difference between pay proper and full regimental pay and allowances of the following officers employed in the Madras Staff :—			
2 Lieutenant Colonels, Brigadiers Commanding Divisions - - -	- - -	1,615 11 6	
1 Ditto - - } Quartermaster General's 1 Captain - } Department - -	- - -	1,079 9 7	
1 Ditto, Aide-de-Camp to the Honourable Governor of Madras - -	- - -	271 11 10	
1 Ditto, Commandant and Paymaster, Poonamallee - - - - -	- - -	271 11 10	
1 Ditto, Brigade Major, Her Majesty's Forces - - - - - - -	- - -	271 11 10	
Total per mensem - - - *Rs.*	18,563 — 6	37,995 15 3	
Total per annum - - - *Rs.*	2,22,756 6 —	4,55,951 7 — *	
Net amount payable in India on account of Regimental Charges - - - -		31,36,960 3 —	
Total per Annum - - - *Rs.*		35,92,911 10 —	

	Rs. a. p.
Net amount payable in India on account of Regimental Charges -	31,36,960 3 —
Amount payable in Europe on account of Regimental Charges -	2,22,756 6 —
Total amount payable on account of Regimental Charges - *Rs.*	*33,59,716 9 —

* From this amount must be deducted the pay of the number of privates short of the established strength at the time of preparing the estimates, or the deduction might be exhibited as the last entry in the Counter Statement (B.)

Appendix XIII.—(A.)

Three Regiments of Madras European Infantry.

No.	Rank.	Rate of Pay.			Total Amount of Pay.			Remarks.
		Rs.	*a.*	*p.*	*Rs.*	*a.*	*p.*	
4	Colonels	1,065	5	–	4,261	4	–	
4	Lieutenant Colonels	827	14	–	3,311	8	–	
2	Ditto	1,032	4	–	2,064	8	–	
4	Majors	640	14	6	2,563	10	–	
2	Ditto	709	3	–	1,418	6	–	
28	Captains	374	1	–	10,473	12	–	
14	Ditto	415	6	–	5,815	4	–	
44	Lieutenants	225	12	–	9,933	–	–	
22	Ditto	256	10	–	5,645	12	–	
20	2d Ditto	182	1	11	3,642	6	4	
10	2d Ditto	202	12	5	2,027	12	2	
100	Serjeants	23	10	1	2,363	–	4	
50	Ditto	24	15	2	1,247	6	4	
100	Corporals	14	5	8	1,435	6	8	
50	Ditto	15	15	–	796	14	–	
40	Drummers	12	9	5	503	8	8	
20	Ditto	14	2	9	283	7	–	
40	Half pay ditto	6	4	8	251	10	8	
20	Ditto - ditto	7	1	4	141	10	8	
1,600	Privates	10	3	2	16,316	10	8	
800	Ditto	11	12	6	9,425	–	–	
40	Puckallies	10	11	10	429	9	4	
20	Ditto	12	3	10	244	12	8	
	Staff:							
3	Command allowance	400	–	–	1,200	–	–	
30	Companies' allowance	30	–	–	900	–	–	
3	Adjutants' allowance	237	–	–	712	–	–	
3	Quartermasters' allowance	177	–	–	531	–	–	
3	Serjeant Majors	44	7	10	133	7	6	
3	Quartermaster Serjeants	38	7	10	115	7	6	
3	Hospital Serjeants	32	7	5	97	6	3	
3	Schoolmasters, 3d class	93	6	9	280	4	3	
3	Instructors of Musketry	52	12	5	158	5	3	
–	Non-effective Staff of 3 regiments	–	–	–	549	6	–	
3	Moonshies for Army School	15	–	–	45	–	–	
35	Hospital Writers	35	–	–	105	–	–	
3	Moonshies for Quartermaster	30	–	–	90	–	–	
3	Armourer Serjeants	100	–	–	300	–	–	
3	Drum Majors	22	7	5	67	6	3	
3	Bazar Establishment	–	–	–	91	8	–	
3	Regimental School allowance	8	2	7	24	8	6	
3	Band allowance	200	–	–	600	–	–	
	Punka pullers	250	–	–	750	–	–	
	Mess allowance	150	–	–	450	–	–	
	Total per mensem *Rs.*	–	–	–	91,796	15	3	
	Total per annum *Rs.*	–	–	–	11,01,563	7	–	
	Annual allowance for 4 Colonels	5,475	14	–	21,903	8	–	
	Total *Rs.*	–	–	–	11,23,466	15	–	

	Rs.	*a.*	*p.*
Net amount payable in India on account of Regimental Charges	8,73,606	2	–
Amount payable in Europe	65,034	2	–
Total amount payable on account of Regimental Charges *Rs.*	*9,38,640	4	–

*From this amount must be deducted the pay of the number of privates short of the established strength at the time of preparing the estimates, or the deduction might be exhibited as the last entry in the Counter Statement (B.)

Appendix XIII.—(B.)

Pay and Allowances to Officers of the Madras European Infantry in Europe, &c., and further Deduction made from Cash required from the Indian Treasury for Regimental Charges.

Circumstances of Deduction.	Amount of Pay payable in Europe.	Amount less payable in India on account of Regimental Charges.	Remarks.
	Rs. *a.* *p.*	*Rs.* *a.* *p.*	
By pay of 3 Colonels absent in Europe	1,047 10 9	3,195 15 —	
By pay of 2 Lieutenant Colonels absent in Europe	607 5 6	1,655 12 —	
By pay of 1 Major absent in Europe	242 15 —	640 14 6	
By pay of 8 Captains absent in Europe	1,275 6 8	2,992 8 —	
By pay of 8 First Lieutenants absent in Europe	797 8 8	1,806 — —	
By pay of 1 Second Lieutenant absent in Europe	79 11 5	182 1 1	
By the full regimental pay and allowances of 1 Captain, 3 Lieutenants employed in the Hyderabad Contingent and Hyderabad Commission		1,185 4 —	
By difference between pay proper and full regimental pay and allowances of 2 Captains employed in the Madras Department of Public Works		587 4 —	As noted in the Native Infantry Section, one Captain and two Lieutenants of this branch of the service employed in the Department Public Works, Pegu Division, draw full pay and allowances in the Madras Military Department.
By difference between pay proper and full regimental pay and allowances of 1 Lieutenant employed in the department of Public Works, Nagpore		195 12 —	Officers employed in the Hyderabad Department Public Works draw no pay and allowances in the Madras Military Department.
By difference between pay proper and full regimental pay and allowances of 4 Captains, 2 Lieutenants employed in the Civil Department, Bengal; viz., as agents and Commissioners in the Pegu and Tenasserim Provinces, and Punjaub and Berar		1,566 — —	
By difference between pay proper and full regimental pay and allowances of 1 Captain employed in the Oude police		293 10 —	One Captain of this branch of the service, employed in the command of the Punjaub Infantry, draws pay and allowances in the Madras Military Department.
By difference between pay proper and full regimental pay and allowances of 1 Lieutenant employed in the Civil Department, Madras Presidency; viz., as agent in Kurnool		195 12 —	
By difference between pay proper and full regimental pay and allowances of the following officers employed on the Madras staff:—			
1 Major, 2 Captains — Adjutant General's Department		1,193 13 —	
1 Lieutenant Colonel, 2 Captains — Commissariat Department		1,376 — —	
1 Major — Pay Department		606 9 —	
1 Colonel, 1 Lieutenant Colonel — Commanding Divisions and Stations		1,779 11 —	
Total per mensem *Rs.*	4,050 10 —	19,452 13 7	
Total per annum *Rs.*	48,607 8 —	2,33,434 3 —	
By allowance of 3 Colonels in Europe	16,426 10 —	16,426 10 —	
Rs.	65,034 2 —	2,49,860 13 —	
Net amount payable in India on account of Regimental Charges		8,73,606 2 —	
Total *Rs.*		11,23,466 15 —	

Appendix XIV.

Madras Sappers and Miners.

No.	Rank.	Rate of Pay.	Total Amount of Pay.	Remarks.
		Rs. a. p.	*Rs. a. p.*	
1	Commandant	509 – –	509 – –	
1	Adjutant	212 7 –	212 7 –	
1	Quartermaster	137 – –	137 – –	
22	Sapper Allowance to 22 officers of the line	60 – –	1,320 – –	
1	Serjeant Major	65 3 7	65 3 7	
1	Quartermaster Serjeant	57 12 4	57 12 4	
24	Serjeants	37 14 4	454 12 –	
24	Corporals	27 15 3	335 7 –	
24	2d Corporals	23 4 8	279 8 –	
1	Subadar, 1st class	84 3 3	1,010 7 –	
1	Subadar, 2d class	66 11 3	800 7 –	
8	Subadar, 3d class	56 3 3	674 7 –	
12	Jemadars	32 – –	384 – –	
50	Havildars	19 – –	228 – –	
100	Naiques	17 – –	204 – –	
24	Buglers	16 – –	192 – –	
1,350	Privates	8 8 –	102 – –	
24	Recruit Boys	3 8 –	42 – –	
24	Pension Boys	3 8 –	42 – –	
12	Puckallies	12 3 10	146 14 –	
24	Bhisties	8 8 –	102 – –	
	Non-Effective Staff.			
1	Subadar Major	25 – –	25 – –	
1	Jemadar Adjutant	17 8 –	17 8 –	
1	Drill Havildar	5 4 –	5 4 –	
1	Drill Naique	3 8 –	3 8 –	
1	Bugle Major	5 13 4	5 13 4	
12	Pay Havildars	1 13 10	22 6 –	
12	Colour Havildars	2 – –	24 – –	
	Effective Staff.			
1	Havildar Major	29 – –	29 – –	
	Recruit Depôt.			
2	Havildars	19 – –	38 – –	
4	Naiques	17 – –	68 – –	
94	Privates	8 8 –	799 – –	
	Establishment.			
1	Chuckler	9 1 9	9 1 9	
1	Bricklayer	15 8 –	15 8 –	
1	Stonecutter	11 10 4	11 10 4	
1	Cooper	15 8 –	15 8 –	
1	Armourer	11 10 4	11 10 4	
12	Carpenters	11 10 4	139 12 –	
12	Smiths	11 10 4	139 12 –	
12	Hammermen	9 1 9	109 5 –	
12	Bellows Boys	3 11 6	44 10 –	
12	Regimental Lascars	7 13 4	94 – –	
1	Choudry	15 8 –	15 8 –	
2	Peons	7 8 –	15 – –	
2	Toties	7 – –	14 – –	
	Allowances.			
	For a mess	– – –	120 – –	
	For command of company	– – –	360 – –	
	For regimental Schoolmaster and stationery	– – –	21 – –	
	For repair of arms for each company	– – –	12 – –	
	Total per mensem	*Rs.*	9,485 1 8	
	Total per annum	*Rs.*	1,13,821 4 –	

Appendix XV.—(A.)

Fifty-two Regiments Madras Native Infantry.

Number.		RANK.	Rate of Pay.	Total Amount of Pay.	REMARKS.
			Rs. a. p.	*Rs. a. p.*	
	52	Colonels - - - -	1,065 5 –	55,396 4 –	43 to be deducted in Europe.
52	44	Lieutenant colonels - -	1,032 4 –	45,419 – –	At full batta stations.
	8	Ditto - - - -	827 14 –	6,623 – –	half „ „
52	44	Majors - - - -	789 3 –	34,724 4 –	At full batta stations.
	8	Ditto - - - -	640 14 6	5,127 4 –	half „ „
364	308	Captains - - - -	415 6 –	1,27,935 8 –	At full batta stations.
	56	Ditto - - - -	374 1 –	20,947 8 –	half „ „
572	484	Lieutenants - - -	256 10 –	1,24,206 8 –	At full batta stations.
	88	Ditto - - - -	225 12 –	19,866 – –	half „ „
260	220	Ensigns - - - -	202 12 5	44.610 11 8	At full batta stations.
	40	Ditto - - - -	182 1 11	7,284 12 8	half „
52	15	Subadar majors - - -	109 3 3	1,638 – 9	On foreign service.
	37	Ditto - - - -	95 – –	3,515 – –	home „
520 114	38	Subadars, 1st Class - -	84 3 3	3,199 11 6	On foreign service,
	76	Ditto - - - -	70 – –	3,520 – –	home „
83	27	Subadars, 2d Class - -	66 11 3	1,800 15 9	On foreign service.
	56	Ditto - - - -	52 8 –	2,940 – –	home „
323	107	Subadars, 3d Class - -	56 3 3	6,013 11 9	On foreign service.
	216	Ditto - - - -	42 – –	9,072 – –	home „
520	150	Jemadars - - - -	32 – –	4,800 – –	On foreign service.
	370	Ditto - - - -	24 8 –	9,065 – –	home „
3,120	900	Havildars - - - -	19 – –	17,100 – –	On foreign service.
	2,220	Ditto - - - -	14 – –	31,080 – –	home „
3,120	900	Naiques - - - -	17 – –	15,300 – –	On foreign service.
	2,220	Ditto - - - -	12 – –	26,640 – –	home „
1,040 109	36	Drummers, 20 years' service	18 – –	648 – –	On foreign service.
	73	Ditto - - - -	13 – –	949 – –	home „
58	19	Drummers, of 16 years' service	17 – –	323 – –	On foreign service.
	39	Ditto - - - -	12 – –	468 – –	home „
873	291	Drummers, under 16 years' service.	16 – –	4,656 – –	On foreign service.
	582	Ditto - - - -	11 – –	6,402 – –	home „
52,000 3,327	1,109	Sepoys of 20 years' service, enlisted prior to 1837.	11 5 10	12,603 5 2	On foreign service.
	2,218	Ditto - - - -	9 – –	19,962 – –	home „
493	164	Sepoys of 20 years' service, enlisted since 1837.	10 8 –	1,722 – –	On foreign service.
	329	Ditto - - - -	9 – –	2,961 – –	home „
768	256	Sepoys of 16 years' service, enlisted prior to 1837.	9 8 –	2,432 – –	On foreign service.
	512	Ditto - - - -	8 – –	4,096 – –	home „
8,534	2,844	Sepoys of 16 years' service, enlisted since 1837.	9 8 –	27,018 – –	On foreign service.
	5,690	Ditto - - - -	8 – –	45,520 – –	home „
38,878	12,959	Sepoys under 16 years' service	8 8 –	1,10,151 8 –	On foreign service.
	25,919	Ditto - - - -	7 – –	1,81,433 – –	home „

APPENDIX XV.—(A.)—Fifty-two Regiments Madras Native Infantry—continued.

Number.	RANK.	Rate of Pay.	Total Amount of Pay.	REMARKS.
	STAFF AND ALLOWANCES:	*Rs. a. p.*	*Rs. a. p.*	
52	Command allowance - -	400 – –	20,800 – –	For 52 regiments.
52	Company allowance - -	300 – –	15,600 – –	52 „
52	Adjutants - - - -	192 7 –	10,006 12 –	
52	Quartermasters - - -	132 – –	6,864 – –	
52	Sergeant-majors - - -	57 13 2	3,006 12 8	
52	Quartermaster-sergeants -	51 13 2	2,694 12 8	
52 { 15	Havildar majors - -	29 – –	435 – –	On foreign service.
52 { 37	Ditto - - - -	24 – –	888 – –	home „
52 { 15	Native artificers with regiments.	83 2 11	1,247 11 9	On foreign service.
52 { 37	Ditto - - - -	75 – –	2,775 – –	home „
624 { 180	Lascars - - - -	7 13 4	1,410 – –	On foreign service.
624 { 444	Ditto - - - -	6 5 4	2,812 – 9	home „
52 { 15	Second tindals - - -	8 14 5	133 8 3	On foreign service.
52 { 37	Ditto - - - -	7 – –	250 – –	home „
52	Moonshees - - -	30 – –	1,560 – –	
300	Bheasties - - - -	8 8 –	2,550 – –	For 15 regiments on foreign service.
370	Puckallies - - -	10 11 10	3,973 10 4	For 37 regiments on home service.
1,560	Recruit boys - - -	3 8 –	5,460 – –	
2,080	Pension boys - - -	3 8 –	7,280 – –	
52	Non-effective staff - -	76 9 1	3,981 4 –	
52	Mess - - - - -	120 – –	6,240 – –	
52	Band - - - - -	100 – –	5,200 – –	
52	Regimental school - -	21 – –	1,092 – –	
	Total per mensem - -	- - -	11,57,239 8 11	
	Total per annum - -	- - -	1,38,86,874 11 –	
	Add, Colonels' annual allowance for 52 Colonels -	5,475 14 –	2,84,745 8 –	
	TOTAL - - - *Rs.*		1,41,71,620 3 –	

	Rs. *a.* *p.*
Net amount payable in India on account of regimental charges - -	1,19,82,551 15 –
Amount payable in Europe on account of regimental charges - -	6,58,664 15 –
TOTAL amount payable on account of Regimental Charges - *Rs.*	*1,26,41,216 14 –

* From this amount must be deducted the pay of the number of privates short of the established strength at the time of preparing the Estimates, or the deduction might be exhibited as the last entry in the Counter Statement (B.)

Appendix XV.—(B.)

Pay and Allowances to Officers of the Madras Native Infantry in Europe, and further Deduction made from Cash required from the Indian Treasury for Regimental Charges.

CIRCUMSTANCES OF DEDUCTION.	Amount of Pay Payable in Europe.	Amount Less Payable in India on account of Regimental Charges.	REMARKS.
	Rs. *a.* *p.*	*Rs.* *a.* *p.*	
By pay of 43 colonels absent in Europe	15,016 10 1	45,808 7 –	
By pay of 5 lieutenant colonels absent in Europe	1,518 5 9	5,164 6 –	
By pay of 7 majors ditto	1,700 9 –	5,524 5 –	
By pay of 42 captains ditto	6,695 15 –	17,445 12 –	
By pay of 95 lieutenants	9,375 13 11	24,379 6 –	
By pay of 12 ensigns	959 9 –	2,433 5 –	
By full pay and regimental allowance of 1 lieutenant colonel, 13 captains, 14 lieutenants employed in the Hyderabad Contingent and Hyderabad Commission	- - -	8,851 3 –	With the exception of Captain Thornhill, who draws Pay proper, no disbursements are made to these officers.
By difference between pay proper and full regimental pay and allowances on account of 1 colonel, 1 major, 8 captains, 6 lieutenants employed in the Nair Brigade and Mysore Commission	- - -	4,165 15 6	The Pay proper is recoverable from the Mysore and Travancore States.
By difference between pay proper and full regimental pay and allowances of 9 captains, 13 lieutenants, employed in the Madras Divisions of the Public Works Department	- - -	5,421 3 –	The Pay proper debitable to the charges Military.
By the Full Regimental Pay and Allowances of—			
2 { 1 Captain employed in the Department Public Works, Berar (Bengal)			
2 { 1 Captain employed in the Department Public Works, Hyderabad			
4 { 1 Lieutenant employed in the Public Works Department, Singapore	- - -	1,651 2 –	Draw nothing in the Military Department, and are unconnected with the Madras Department Public Works.
4 { 1 Lieutenant employed in the Department Public Works, Penang			
4 { 2 Lieutenants employed in the Department Public Works, Mysore			
By difference between Pay proper and the full Regimental Pay and Allowances of—			
1 Captain employed in Department Public Works, Bengal	- - -	417 3 –	
1 Lieutenant employed in Department Public Works, Jubbulpore, Bengal			
By difference between Pay proper and full Regimental Pay and Allowances of Officers employed as below indicated:			
2 Captains - Political Agent at Meywar, Gwalior, Rewah	- - -	669 8 –	
1 Lieutenant - Ditto			
15 Captains - In the Civil Department, Bengal, as Assistant Commissioners and agents at Loodeanah, Punjaub, Penang, Saugor, Ajmere, Mooltan, Jansie, Oude, Moorshedabad, Jubbulpore, Tenasserim, Pegu Provinces and Nagpore Commission	- - -	6,752 7 –	
18 Lieutenants - Ditto			
1 Captain - Topographical Survey, Pegu	- - -	252 5 –	
2 Captains - In the Civil Department, Bombay, viz., at Scinde and Kurrachee	- - -	504 10 –	

Appendix XV.—(B.)—Pay and Allowances to Officers of the Madras Native Infantry, &c.—*continued.*

CIRCUMSTANCES OF DEDUCTION.	Amount of Pay Payable in Europe.	Amount less Payable in India, on Account of Regimental Charges.	REMARKS.
By difference between Pay proper, &c.—*continued.*	*Rs. a. p.*	*Rs. a. p.*	
5 Captains - In the Judicial Department, Madras Presidency - -	- - -	2,085 15 9	
5 Lieutenants - Ditto - - - - -			
1 Lieutentant - In the Educational Department	- - -	164 14 -	
3 Captains - In the Civil Department, Madras Presidency, viz., military secretariat, agents at Chepauk, Ganjam, Vizag., Kurnool, Orissa; conservator of forests and surveyor general, Ganjam - - - - -	- - -	2,075 15 -	
8 Lieutenants - Ditto - - - - -			
2 Captains - In the Madras Revenue Survey	- - -	504 10 -	
By difference between Pay proper and full Regimental Pay and Allowances of the following Officers employed in the Madras Staff:			
1 Lieut.-Colonel, Commissariat Department -			
2 Majors - Ditto - - - - -			
13 Captains - Ditto - - - - -	- - -	7,089 4 -	
14 Lieutenants - Ditto - - - - -			
4 Captains - Judge Advocate General's Department - - - -	- - -	1,174 - -	
1 Lieutenant - Ditto - - - - -			
1 Lieut.-Colonel, Pay Department - - -			
8 Captains - Ditto - - - - -	- - -	2,767 12 -	
1 Lieutenant - Ditto - - - - -			
1 Lieut.-Colonel, Quartermaster General's Department - - - -			
7 Captains - Ditto - - - - -	- - -	2,680 5 -	
2 Lieutenants - Ditto - - - - -			
9 Captains - Adjutant General's Department	- - -	2,270 13 -	
1 Lieut.-Colonel, Military Auditor, General Department - - - -			
1 Major - - Ditto - - - - -	- - -	1,547 4 6	
2 Captains - Ditto - - - - -			
1 Major - - Clothing Department - -	- - -	458 4 6	
8 Captains - Brigade majors - - -	- - -	2,348 4 -	
2 Lieutenants - Ditto - - - - -			
2 Captains - Station staff officers - -	- - -	834 6 -	
2 Lieutenants - Ditto - - - - -			
4 Captains - Divisional aide-de-camp - -	- - -	1,174 2 -	
1 Lieutenant - Ditto - - - - -			
1 Captain - Aide-camp, general staff - -	- - -	252 5 -	
1 Captain - Remount agent - - -	- - -	252 5 -	
1 Captain - Fort Adjutant - - -	- - -	252 5 -	
1 Captain - Superintendent family payment	- - -	252 5 -	
1 Captain - Military Secretary to the Governor - - - - -	- - -	252 5 -	
3 Colonels - Commanding divisions and forces	- - -	5,339 1 -	
3 Lieut.-Colonels, Ditto - - - - -			
Total per mensem - - *Rs.*	35,266 13 9	1,62,800 7 6	
Total per annum - - - *Rs.*	4,23,202 5 -	19,53,605 10 -	
43 Colonels' allowance payable in England - - -	2,35,462 10 -	2,35,462 10 -	
Rs.	6,58,664 15 -	21,89,068 4 -	
Net amount payable in India on account of Regimental charges - -		1,19,82,551 15 -	
TOTAL - - - *Rs.*		1,41,71,620 3 -	

Appendix XVI.

Madras Sapper Militia.

Number.	RANK.	Rate of Pay.	Total Amount of Pay.	Remarks.
		Rs. *a.* *p.*	*Rs.* *a.* *p.*	
1	Subadar, 1st Class	70 – –	70 – –	
1	Ditto, 2d ditto	52 8 –	52 8 –	
6	Ditto, 3d ditto	42 – –	252 – –	
8	Jemadars	24 8 –	196 – –	
40	Havildars	14 – –	560 – –	
64	Naiques	12 – –	768 – –	
8	Buglers, under 16 years' service	11 – –	88 – –	
960	Sepoys – – – ditto	7 – –	6,720 – –	
30	Recruit boys	3 8 –	105 – –	
40	Pension ditto	3 8 –	140 – –	
8	Puckallies	10 11 10	85 14 8	
	STAFF AND ALLOWANCES:			
1	Adjutant	192 7 –	192 7 –	
1	Quartermaster	268 14 –	268 14 –	
1	Sergeant-major	57 13 2	57 13 2	
1	Quartermaster-sergeant	51 13 2	51 13 2	
1	Jemadar adjutant	17 8 –	17 8 –	
1	Regimental havildar major	24 – –	24 – –	
1	Drill havildar	19 4 –	19 4 –	
1	Drill naique	15 8 –	15 8 –	
1	Bugle-major	16 13 4	16 13 4	
	Non-effective staff and bazar establishment	58 14 8	58 14 8	
1	Second tindal	7 – –	7 – –	
8	Lascars	6 5 4	50 10 8	
2	Toties	7 – –	14 – –	
	Regimental command allowance, including horse allowance	430 – –	430 – –	
	Company allowance	150 – –	150 – –	
	Allowance for regimental school	21 – –	21 – –	
	Total per mensem – – *Rs.*		10,433 – 8	
	TOTAL per annum – – *Rs.*		1,25,196 8 –	

Appendix XVII.

Pegu Native Police Battalion.

Number.	RANK.	Rate of Pay.	Total Amount of Pay.	Remarks.
		Rs. *a.* *p.*	*Rs.* *a.* *p.*	
20	Duffadars	40 – –	800 – –	
62	Havildars	20 – –	1,240 – –	
62	Naiques	15 – –	930 – –	
20	Buglers	15 – –	300 – –	
1,100	Privates	12 – –	13,200 – –	
22	Bhesties	12 – –	264 – –	
50	Boys	3 8 –	175 – –	
	STAFF AND ALLOWANCES:			
1	Adjutant	299 12 –	299 12 –	
1	Quartermaster	299 12 –	299 12 –	
1	Regimental sergeant-major	77 13 2	77 13 2	
1	Quartermaster-sergeant	71 13 2	71 13 2	
1	Havildar major	30 – –	30 – –	
1	Drill havildar	25 4 –	25 4 –	
1	Drill naique	18 8 –	18 8 –	
1	Bugle-major	20 – –	20 – –	
1	Non-effective staff	35 – –	35 – –	
4	Artificers	20 12 –	83 – –	
2	Toties	10 – –	20 – –	
10	Regimental Lascars	10 – –	100 – –	
	Total per mensem – – *Rs.*		17,989 14 4	
	TOTAL per annum – – *Rs.*		2,15,878 12 –	

Appendix XVIII.—(A.)

European Artillery Veteran Company.

Number.	RANK.	Rate of Pay.	Total Amount of Pay.	Remarks.
		Rs. a. p.	*Rs. a. p.*	
–	Colonels	—	—	
1	Lieutenant Colonel	882 4 –	882 4 –	
–	Majors	—	—	
2	Captains	340 6 –	680 12 –	
–	Lieutenants	—	—	
29	Serjeants	36 – 5	1,044 12 1	
27	Corporals after 14 years' service, Foot Artillery	28 9 2	771 7 6	
51	Bombardiers after 14 years' service, Foot Artillery	26 1 5	1,330 8 3	
2	Bombardiers under 14 years' service, Foot Artillery	23 9 8	47 3 4	
1	Trumpeter after 14 years' service, Horse Artillery	17 11 2	17 11 2	
2	Buglers after 14 years' service, Foot Artillery	15 3 5	30 6 10	
48	Gunners after 14 years' service, Foot Artillery	15 3 5	730 4 –	
20	Gunners under 14 years' service, Foot Artillery	12 11 8	254 9 4	
3	Puckallies	10 11 8	32 3 6	
	STAFF:			
1	Serjeant Major	59 4 4	59 4 4	
1	Trained schoolmaster	93 6 9	93 6 9	
Non-effective 1	Schoolmistress	25 6 5	25 6 5	
Non-effective 1	Assistant schoolmaster	15 – –	15 – –	
Non-effective 1	Pay Sergeant	7 – –	7 – –	
	For command of the battalion	– – –	300 – –	
	For command of one company	– – –	30 – –	
	Total per mensem *Rs.*		6,352 3 6	
	Total per annum *Rs.*		76,226 10 –	

Appendix XVIII.—(B.)

Pay and Allowances to Officers of the European Artillery Veteran Company in Europe, and further deduction made from cash required from the Indian Treasury for Regimental Charges.

Circumstances of Deduction.	Amount of Pay Payable in Europe.	Amount less Payable in India on Account of Regimental Charges.	Remarks.
	Rs. a. p.	*Rs. a. p.*	
By pay of one Lieutenant Colonel absent in Europe	303 10 9	882 4 –	
	3,644 1 –	10,587 – –	
Net amount payable in India on account of regimental charges	– – –	65,639 10 –	
TOTAL *Rs.*		76,226 10 –	

	Rs. a. p.
Net amount payable in India on account of regimental charges	65,639 10 –
Amounts payable in Europe on account of regimental charges	3,644 1 –
TOTAL amount payable on account of regimental charges *Rs.*	69,283 11 –

Appendix XIX.—(A.)

European Infantry Veteran Company.

No.	RANK.	Rate of Pay. Rs.	a.	p.	Total Amount of Pay. Rs.	a.	p.	REMARKS.
—	Colonels - - - - -		—					
3	Majors - - - - -	669	3	—	2,007	9	—	
2	Captains - - - - -	299	1	—	598	2	—	
1	Lieutenant - - - -	206	10	—	206	10	—	
17	Serjeants - - - - -	22	7	5	381	14	1	
6	Corporals after 14 years' service	18	6	3	110	8	6	
2	Drummers after 14 years' service	14	2	9	28	5	6	
83	Privates under 14 years' service	14	4	3	1,184	—	9	
22	Privates under - - ditto -	11	12	6	259	3	—	
3	Puckalies - - - - -	10	11	10	32	3	6	
	STAFF:							
1	Adjutant - - - - -	80	—	—	83	—	—	
1	Serjeant major - - - -	44	7	5	44	7	5	
1	Trained schoolmaster - -	93	6	9	93	6	9	
Non-effective - 1	Schoolmistress - - - -	25	6	5	25	6	5	
Non-effective - 1	Assistant schoolmaster - -	15	—	—	15	—	—	
Non-effective - 1	Pay-serjeant - - - -	7	—	—	7	—	—	
	For command of the battalion -	-	-	-	300	—	—	
	For command of one company -	-	-	-	30	—	—	
	Total per mensem - - - Rs.				5,403	12	11	
	Total per annum - - - Rs.				64,845	11	—	

Appendix XIX.—(B.)

Pay and Allowances to Officers of the European Infantry Veteran Company in Europe, and further Deduction made from cash required from the Indian Treasury for Regimental Charges.

Circumstances of Deduction.	Amount of Pay Payable in Europe. Rs.	a.	p.	Amount less Payable in India on Account of Regimental Charges. Rs.	a.	p.	REMARKS.
By difference between pay proper and full regimental pay and allowances of one captain, employed in the Madras Department Public Works - - - - - -	-	-	-	293	10	—	
Total per annum - - - Rs.				3,523	8	—	
Net amount payable in India on account of regimental charges - - - - -	-	-	-	61,322	3	—	
TOTAL - - - Rs.				64,845	11	—	

Appendix XX.—(A.)

Two Native Veteran Battalions.

No.	RANK.	Rate of Pay.	Total Amount of Pay.	Remarks.
		Rs. a. p.	*Rs. a. p.*	
2	Lieutenant Colonels - - -	677 14 –	1,355 12 –	
6	Majors - - - - -	669 3 –	4,015 2 1	On full batta.
8	Ditto - - - - - -	520 14 6	4,167 4 –	
2	Captains - - - - -	340 6 –	680 12 –	On full batta.
26	Ditto - - - - - -	299 1 –	7,775 10 –	
22	Lieutenants - - - - -	175 12 –	3,866 8 –	
39	Subadars - - - - -	53 9 3	2,089 8 –	
40	Jemadars - - - - -	24 8 –	980 – –	
201	Havildars - - - - -	14 – –	2,814 – –	
60	Naiques - - - - -	12 – –	1,920 – –	
67	Drummers - - - - -	11 – –	737 – 1	
2469	Privates - - - - -	7 – –	17,283 – –	
60	Recruit boys - - - -	3 8 –	210 – –	
80	Pension boys - - - -	3 8 –	280 – –	
20	Puckallies - - - - -	10 11 10	214 12 8	
	Staff and Allowances:			
2	Adjutants - - - - -	192 7 –	384 14 –	
4	Subadar majors - - - -	95 – –	380 – –	
2	Sergeant majors - - - -	57 13 2	115 10 4	
2	Quarter master sergeants - -	51 13 2	103 10 4	
4	Drum majors - - - -	5 13 4	23 5 4	
4	Havildars majors - - - -	24 – –	96 – –	
2	For command of a battalion - -	400 – –	800 – –	
20	For command of companies - -	30 – –	600 – –	
2	Regimental Schools - - -	21 – –	42 – –	
	Total per mensem - - - *Rs.*		50,934 12 8	
	Total per annum - - - - *Rs.*		6,11,217 8 –	

	Rs. *a.* *p.*
Net amount payable in India on account of regimental charges	5,26,619 12 –
Amount payable in Europe on account of regimental charges -	19,951 3 –
Total amount payable on account of regimental charges - *Rs.*	5,46,570 15 –

Appendix XX.—(B.)

Pay and Allowances to Officers of the two Madras Native Veteran Battalions in Europe and further Deduction made from Cash required from the Indian Treasury for Regimental Charges.

CIRCUMSTANCES OF DEDUCTION.	Amount of Pay payable in Europe.	Amount less payable in India on account of Regimental Charges.	REMARKS.
	Rs. a. p.	*Rs.* a. p.	
By pay of 1 lieutenant colonel absent in Europe	303 10 9	677 14 –	
By pay of 2 majors absent in Europe	485 14 –	1,041 13 –	
By pay of 3 captains absent in Europe	478 4 6	897 3 –	
By pay of 4 lieutenants absent in Europe	394 12 4	703 – –	
By difference between pay proper and full regimental pay and allowances of the following Officers employed on the Madras Staff:			
2 Majors – – Ordnance Department	– – –	1,153 2 –	
2 Captains – – – – Ditto – –	– – –	545 15 –	
8 Lieutenants – – – Ditto – –	– – –	1,411 10 –	
2 Lieutenants, Commissariat Department	– – –	360 10 –	
By the full regimental pay and allowances of 1 lieutenant employed in the Commissariat Department, Hong Kong	– – –	256 10 –	
	1,662 9 7	7,047 13 –	
Rs.	19,951 3 –	84,597 12 –	
Net amount payable in India on account of regimental charges		5,26,619 12 –	
TOTAL – – – *Rs.*		6,11,217 8 –	

Appendix XXI.

Officers employed away from Regiments.

	Monthly.	Annual.
Hyderabad Contingent.	*Rs.* a. p.	*Rs.* a. p.
1 Lieutenant Colonel 16 Captains 22 Lieutenants	12,623 7 8	1,51,481 12 –
Commissariat Department, Hong Kong.		
1 Lieutenant	256 10 –	3,079 8 –
Aide-de-Camp to General Breton, at Mauritius.		
1 Captain	415 6 –	4,984 8 –
Department Public Works under Supreme Government.		
2 Captains 4 Lieutenants	1,503 9 –	18,042 12 –
TOTAL – – – *Rs.*		1,77,588 8 –
Grades short of established Strength.		
8 Lieutenants – – – – – – – *Rs.*	1,541 4 –	18,495 – –

Appendix XXI—*continued.*

Difference between Full Regimental Pay and Allowances, and Pay proper of Officers on Staff employ.

	Monthly.			Annual.		
	Rs.	*a.*	*p.*	*Rs.*	*a.*	*p.*
Civil Department, Government of India.						
20 Captains 24 Lieutenants	9,545	1	–	1,14,540	12	–
Department Public Works, under Supreme Government.						
2 Captains 2 Lieutenants	710	13	–	10,878	12	–
Political Department, Supreme Government.						
2 Captains 1 Lieutenant	669	8	–	8,034	–	–
Mysore Commission.						
1 Colonel 1 Major 8 Captains 7 Lieutenants	5,118	4	6	61,419	6	–
Hyderabad Commission.						
1 Captain	383	10	–	4,603	8	–
Nagpore Commission.						
1 Captain	383	10	–	4,603	8	–
Topographical Survey, Pegue.						
1 Lieutenant	384	15	6	4,619	10	–
Great Trigonometrical Survey.						
1 Captain	383	10	–	4,603	8	–
Civil Department, Bombay.						
2 Captains	504	10	–	6,055	8	–
Political Department, Bombay.						
1 Captain	293	10	–	3,523	8	–
Oude Police.						
1 Captain	293	10	–	3,523	8	–
Civil Department, Madras.						
5 Captains 8 Lieutenants	2,776	5	9	33,315	12	–
Judicial Department, Madras.						
5 Captains 5 Lieutenants	2,085	15	–	25,031	10	–
Revenue Survey, Madras.						
4 Captains	1,048	1	8	12,577	4	–
Department Public Works, Madras.						
3 Lieutenant colonels 26 Captains 14 2d Captains 37 Lieutenants	18,052	4	–	2,16,627	–	–
Educational Department.						
1 Lieutenant	164	14	–	1,982	–	–
General Staff.						
4 Colonels 19 Lieutenant colonels 8 Majors 93 Captains 36 Lieutenants	54,276	10	8	6,51,320	–	–
TOTAL			*Rs.*	11,67,259	2	–

Appendix XXII.

General Staff.

RANK.	Staff Pay.	Regimental Allowances of Rank.	Total of Staff Pay and Regimental Allowances.	Departmental Total.	REMARKS.
	Rs. *a.* *p.*	*Rs.* *a.* *p.*	*Rs.* *a.* *p.*	*Rs.* *a.* *p.*	
Commander in Chief - - -	7,221 5 8	- - -	7,221 5 8		
Military Secretary to ditto - -	800 - -	- - -	*a* 800 - -		*a* Consolidated.
2 Aides-de-camp - - - -	419 3 4	- - -	*b* 419 3 4		*b* Present incumbent not entitled to pay proper, being unattached.
1 Native ditto - - - -	14 3 3	- - -	*c* 14 3 3		
1 Persian Interpreter - - -	500 - -	- - -	500 - -		
		Total per mensem - - - *Rs.*		8,954 12 3	*c* Pay, &c., drawn in the Regiment.
		Total per annum - - - *Rs.*		1,07,457 3 -	
Military Secretary to the Governor - - - -		- - -	- - -	*d* - - -	*d* Staff Pay payable in Civil Department.
2 Aides-de-Camp (Lieutenants) -	419 3 4	391 8 -	810 11 4		
1 Ditto (Captain) - - - -	209 9 8	271 11 10	481 5 6		
		Total per mensem - - - *Rs.*		1,292 - 10	
		Total per annum - - - *Rs.*		15,504 10 -	
Adjutant-General's Department, Head Quarters:					
Adjutant General of the Army -	2,000 - -	- - -	2,000 - -	- - -	Consolidated.
Deputy Adjutant General - -	599 5 4	458 4 6	1,057 9 10		
1st Assistant Adjutant General -	323 - 10	342 5 -	665 5 10		
2d - - ditto ditto - -	235 - -	252 5 -	487 5 -		
		Total per mensem - - - *Rs.*		4,210 4 -	
		Total per annum - - - *Rs.*		50,523 8 -	
Divisional:					
Hyderabad Sub-Force - - -	323 - 10	293 10 -	616 10 10		
Nagpore Sub-Force - - - -	323 - 10	293 10 -	616 10 10		
Pegu Sub-Force - - - -	323 - 10	293 10 -	616 10 10		
Centre Division - - - -	233 15 11	293 10 -	527 9 11		
Southern Division - - - -	233 15 11	293 10 -	527 9 11		
Northern Division - - -	233 15 11	293 10 -	527 9 11		
Mysore Division - - - -	233 15 11	293 10 -	527 9 11		
Ceded Districts - - - -	233 15 11	293 10 -	527 9 11		
		Total per mensem - - - *Rs.*		4,488 2 1	
		Total per annum - - - *Rs*		53,857 9 -	
Quartermaster-General's Department, Head Quarters:					
Quartermaster General of the Army	2,000 - -	- - -	2,000 - -		
Deputy Quartermaster General -	599 5 4	342 5 -	941 10 4		
1st Assistant - - ditto - -	323 - 10	252 5 -	575 5 10		
2d - ditto - - ditto - -	235 - -	252 5 -	487 5 -		
		Total per mensem - - - *Rs.*		4,004 5 2	
		Total per annum - - - *Rs.*		48,051 14 -	

Appendix XXII.—General Staff—*continued.*

RANK.	Staff Pay.	Regimental Allowances of Rank.	Total of Staff Pay and Regimental Allowances.	Departmental Total.	REMARKS.
Divisional:	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*	
Hyderabad Sub Force	353 – 10	293 10 –	646 10 10		
Nagpore Sub-Force	353 – 10	293 10 –	646 10 10		
Pegu Division	353 – 10	293 10 –	646 10 10		
Northern Division	233 15 11	293 10 –	527 9 11		
Centre Division	233 15 11	293 10 –	527 9 11		
Southern Division	233 15 11	293 10 –	527 9 11		
Mysore Division	233 15 11	195 12 –	429 11 11		
Ceded Districts	233 15 11	293 10 –	527 9 11		
		Total per mensem	*Rs.*	4,480 4 1	
		Total per annum	*Rs.*	53,763 1 –	
Deputy Adjutant General British Forces.	1,454 7 9	– – –	1,454 7 9	1,454 7 9	
		Total per annum	*Rs.*	17,453 13 –	
Deputy Quartermaster General British Forces.	1,454 7 9	– – –	1,454 7 9	1,454 7 9	
		Total per annum	*Rs.*	17,453 13 –	
Brigade Major British Forces	184 – –	252 5 –	436 5 –	436 5 –	
		Total per annum	*Rs.*	5,235 12 –	
Judge Advocate General's Department:					
Judge Advocate General of the Army	1,060 – –	342 5 –	1,402 5 –		
Hyderabad Sub-Force	350 – –	293 10 –	643 10 –		
Nagpore Sub-Force	350 – –	293 10 –	643 10 –		
Southern Division	350 – –	293 10 –	643 10 –		
Pegu Division	350 – –	342 5 –	692 5 –		
Mysore Division	350 – –	294 10 –	643 10 –		
Northern Division	350 – –	195 12 –	545 12 –		
Centre Division	350 – –	263 10 –	643 10 –		
Ceded Districts	350 – –	293 10 –	643 10 –		
		Total per mensem	*Rs.*	6,502 2 –	
		Total per annum	*Rs.*	78,025 8 –	
Officers Commanding Divisions:					
Centre Division	3,333 5 4	– – –	3,333 5 4		
Mysore Division	3,333 5 4	– – –	3,333 5 4		
Southern Division	3,333 5 4	– – –	3,333 5 4		
Northern Division	3,333 5 4	– – –	3,333 5 4		
Ceded Districts	3,333 5 4	– – –	3,333 5 4		
Pegu Division	3,333 5 4	– – –	3,333 5 4		
Hyderabad Sub-Force	1,070 – –	758 12 –	1,828 12 –		
Nagpore Sub-Force	1,070 – –	758 12 –	1,828 12 –		
		Total per mensem	*Rs.*	23,657 8 –	
		Total per annum	*Rs.*	2,83,890 – –	

Appendix XXII.—General Staff—*continued.*

RANK.	Staff Pay.	Regimental Allowances of Rank.	Total of Staff Pay and Regimental Allowances.	Departmental Total.	REMARKS.
	Rs. a. p.	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*	
Divisional Aide-de-Camp:					
Centre Division	210 7 8	- - -	210 7 8		
Southern Division	179 9 8	176 - 5	355 10 1		
Northern Division	179 9 8	293 10 -	473 3 8		
Mysore Division	210 7 8	- - -	210 7 8		
Ceded Districts	149 9 8	293 10 -	443 3 8		
Persian Moonshee Hyderabad Sub-Force	50 - -	- - -	50 - -		
		Total per mensem - - - *Rs.*		1,743 - 9	
		Total per annum - - - *Rs.*		20,916 9 -	
Artillery Staff:					
Brigadier Commandant of Artillery	1,280 - -	758 12 -	2,038 12 -		
Assistant Adjutant General Artillery	267 5 -	293 10 -	560 15 -		
1 Librarian	12 - -	- - -	12 - -		
Secretary to the Artillery Select Committee.	150 - -	- - -	150 - -		
		Total per mensem - - - *Rs.*		2,761 11 10	
		Total per annum - - - *Rs.*		33,140 14 -	
Audit Department:					
1 Military Auditor General	2,916 10 8	- - -	2,916 10 8		
1 Deputy ditto	700 - -	428 4 6	1,128 4 6		
1 Assistant ditto	350 - -	252 5 -	602 5 -		
2nd ditto, ditto	280 - -	164 14 -	444 14 -		
		Total per mensem - - - *Rs.*		5,092 2 2	
		Total per annum - - - *Rs.*		61,105 10 -	
Pay Department:					
Paymaster Presidency	1,000 - -	697 14 -	1,697 14 -		
Paymaster Centre Division	400 - -	293 10 -	693 10 -		
Paymaster Southern Division	600 - -	342 5 -	942 5 -		
Paymaster Northern Division	400 - -	293 10 -	693 10 -		
Paymaster Mysore Division	600 - -	293 10 -	803 10 -		
Paymaster Pegu Division	600 - -	293 10 -	893 10 -		
Paymaster Hyderabad Sub-Force	600 - -	293 10 -	893 10 -		
Paymaster Nagpore Sub-Force	400 - -	195 12 -	595 12 -		
Paymaster Malabar and Canara	300 - -	293 10 -	593 10 -		
Paymaster Ceded Districts	400 - -	293 10 -	693 10 -		
Paymaster Poonamalee	200 - -	271 11 10	471 11 10		
		Total per mensem - - - *R.*		9,063 - 10	
		Total per annum - - - *Rs.*		1,08,756 10 -	
Superintendent Family Payment and Pensions.	600 - -	252 5 -	852 5 -	852 5 -	
		Total per annum - - - *Rs.*		10,227 12 -	
Remount Agent	1,000 - -	293 10 -	- - -	1,293 10 -	
		Total per annum - - - *Rs.*		15,523 8 -	
		Grand Total per annum - - - *Rs.*		9,80,887 10 -	

Appendix XXIII.

Garrison and Cantonment Staff.

RANK.	Staff Pay.	Regimental Allowances of Rank.	Total of Staff Pay and Regimental Allowances.	Departmental Total.	REMARKS
	Rs. a. p.	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*	
Commandant of the garrison of Fort St. George.	550 – –	758 12 –	1,308 12 –		
Fort Adjutant	310 – –	293 10 –	603 10 –		
1 Sergeant Major	62 7 8	– – –	62 7 8		
1 Quarter Master Sergeant	62 7 8	– – –	62 7 8		
2 Key Sergeants	82 15 4	– – –	82 15 4		
1 Hospital Sergeant	41 7 8	– – –	41 7 8		
1 Signal Master	52 8 –	– – –	52 8 –		
6 Signal Men	63 – –	– – –	63 – –		
1 Librarian	8 – –	– – –	8 – –		
25 Musicians	810 – –	– – –	810 – –		
		Total per mensem	*Rs.*	3,095 4 4	
		Total per annum	*Rs.*	37,143 4 –	
Garrison Ordnance Staff of Fort St. George:					
Inspector of Ordnance	100 – –	195 12 –	295 12 –		
Sergeant Major	49 3 10	– – –	49 3 10		
1 Store Sergeant	41 7 8	– – –	41 7 8		
1 Saluting Sergeant	41 7 8	– – –	41 7 8		
		Total per mensem	*Rs.*	427 15 2	
		Total per annum	*Rs.*	5,135 6 –	
		Total garrison	*Rs.*	42,278 10 –	
2d Class Brigadiers commanding stations	800 – –	758 12 –	1,558 12 –		
Bangalore	800 – –	758 12 –	1,558 12 –		
Malabar and Canara	800 – –	758 12 –	1,558 12 –		
Tonghoo	800 – –	758 12 –	1,558 12 –		
Thayetmew	800 – –	758 12 –	1,558 12 –		
Jaulnah	800 – –	758 12 –	1,558 12 –		
		Total per mensem	*Rs.*	9,352 8 –	
		Total per annum	*Rs.*	1,12,230 – –	
Brigade Majors:					
Thayet Myoo	184 – –	298 10 –	477 10 –		
Malabar and Canara	185 15 11	293 10 –	479 9 11		
Bangalore	184 – –	164 14 –	348 14 –		
Trichinopoly	184 – –	252 5 9	436 5 –		
Jaulnah	184 – –	293 10 –	477 10 –		
Bellary	184 – –	293 10 –	477 10 –		
Rangoon	184 – –	293 10 –	477 10 –		
Tonghoo	184 – –	293 10 –	477 10 –		
		Total per mensem	*Rs.*	3,652 14 11	
		Total per annum	*Rs.*	43,835 3 –	

Appendix XXIII.—Garrison and Cantonment Staff—*continued.*

RANK.	Staff Pay.	Regimental Allowances of Rank.	Total of Staff Pay and Regimental Allowances.	Departmental Total.	REMARKS.
	Rs. a. p.	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*	
Station Staff Officers:					
Vellore	110 – –	252 5 –	362 5 –		
Mangalore	110 – –	293 10 –	403 10 –		
Moulmein	110 – –	293 10 –	403 10 –		
Straits	110 – –	195 12 –	305 12 –		
Vizianagrum	110 – –	195 12 –	305 12 –		
Vizagapatam	60 – –	125 12 –	255 12 –		
Poonamallee	50 – –	– – –	50 – –		
Saint Thomas' Mount	507 – –	293 10 –	510 12 –		
Palaveram	60 – –	293 – –	353 – –		
		Total per mensem - - - *Rs.*		2,950 7 –	
		Total per annum - - - *Rs.*		35,405 4 –	
Miscellaneous Garrison and Cantonment Staff.					
Arcot European Infantry Depôt:					
1 Commandant	– – –	– – –	230 – –		
1 Adjutant	– – –	– – –	150 – –		
1 Serjeant Major	– – –	– – –	49 3 10		
1 Quartermaster Sergeant	– – –	– – –	43 3 10		
1 Pay Sergeant	– – –	– – –	7 – –		
Arnee	– – –	– – –	10 – –		
Berhampore	– – –	– – –	56 4 9		
Bassein	– – –	– – –	27 – –		
Bangalore	– – –	– – –	219 10 10		
Bellary	– – –	– – –	214 3 6		
Calicut	– – –	– – –	25 – –		
Cannanore	– – –	– – –	186 11 3		
Chittoor	– – –	– – –	20 8 –		
Chingleput	– – –	– – –	10 – –		
Chicacole	– – –	– – –	70 9 4		
Combaconum	– – –	– – –	10 – –		
Cochin	– – –	– – –	10 – –		
Coimbatore	– – –	– – –	10 – –		
Cuddalore	– – –	– – –	127 7 8		
Cuddapah	– – –	– – –	35 8 –		
Cumbum	– – –	– – –	17 – –		
Cuttack	– – –	– – –	25 – –		
Dindigul	– – –	– – –	10 – –		
Ellore	– – –	– – –	20 8 –		
French Rocks	– – –	– – –	20 8 –		
Gooty	– – –	– – –	10 – –		
Guntoor	– – –	– – –	10 – –		
Henzadah	– – –	– – –	25 – –		
Hoosingabad	– – –	– – –	35 8 –		
Honore	– – –	– – –	17 – –		
Hurryhur	– – –	– – –	25 – –		
Jackatallah	– – –	– – –	71 4 9		
Jaulnah	– – –	– – –	10 8 –		
Kurnool	– – –	– – –	25 – –		
Madura	– – –	– – –	27 8 –		
Malacca	– – –	– – –	25 – –		
Malliapooram	– – –	– – –	10 – –		
Manantoddy	– – –	– – –	27 8 –		
Mangalore	– – –	– – –	35 8 –		
Masulipatam	– – –	– – –	210 7 3		
Meaday	– – –	– – –	100 – –		
Mercara	– – –	– – –	25 – –		
Mergui	– – –	– – –	10 – –		
Moulmein	– – –	– – –	58 13 2		
Mysore	– – –	– – –	10 – –		
Nagpore	– – –	– – –	153 11 10		
Negapatam	– – –	– – –	10 – –		

Appendix XXIII.—Garrison and Cantonment Staff—*continued.*

RANK.	Staff Pay.	Regimental Allowances of Rank.	Total of Staff Pay and Regimental Allowances.	Departmental Total.	REMARKS.
Miscellaneous Garrison, &c.—*contd.*	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*	
Neilgherry Hills	- - -	- - -	148 - -		
Nellore	- - -	- - -	10 - -		
Ongole	- - -	- - -	10 - -		
Palamcottah	- - -	- - -	121 6 1		
Paulgatcherry	- - -	- - -	20 8 -		
Penang	- - -	- - -	47 7 5		
Poonamallee	- - -	- - -	248 6 1		
Palaveram Native Infantry Depot:					
1 Barrack Master	- - -	- - -	44 15 8		
1 Cadet Sergeant	- - -	- - -	44 15 8		
1 Commandant	- - -	- - -	200 - -		
1 Adjutant	- - -	- - -	182 - -		
1 Sergeant Major	- - -	- - -	57 13 2		
1 Havildar Major	- - -	- - -	15 - -		
1 Drill Havildar	- - -	- - -	10 4 -		
1 Drill Naique	- - -	- - -	8 8 -		
1 Washerman	- - -	- - -	7 - -		
1 Puckally	- - -	- - -	10 11 10		
2 Toties	- - -	- - -	14 - -		
2 Puckallies for details	- - -	- - -	21 7 8		
11 Cadet establishment	- - -	- - -	94 8 -		
Allowances to staff officers as superintendent of Gentlemen Cadets.	- - -	- - -	110 - -		
Pootoor	- - -	- - -	10 - -		
Quilon	- - -	- - -	25 - -		
Rajahmundry	- - -	- - -	33 13 4		
Ramnadroog	- - -	- - -	15 - -		
Ramnad	- - -	- - -	17 - -		
Royacottah	- - -	- - -	17 - -		
Russelcondah	- - -	- - -	35 8 -		
Rangoon	- - -	- - -	28 9 10		
Salem	- - -	- - -	510 - -		
Samulcottah	- - -	- - -	71 9 4		
Secunderabad	- - -	- - -	43 9 11		
Sedasheghur	- - -	- - -	117 - -		
Shoay Gheen	- - -	- - -	25 - -		
Singapore:					
1 Commandant	- - -	- - -	550 - -		
1 Sergeant Major	- - -	- - -	20 - -		
Sircy	- - -	- - -	17 - -		
Saint Thomas' Mount	- - -	- - -	43 8 10		
Tanjore	- - -	- - -	10 - -		
Tavoy	- - -	- - -	10 - -		
Tellicherry	- - -	- - -	10 - -		
Thayet Myoo	- - -	- - -	80 13 2		
Tranquebar	- - -	- - -	10 - -		
Trichinopoly	- - -	- - -	219 10 10		
Trichoor	- - -	- - -	10 - -		
Tripasore	- - -	- - -	45 8 -		
Tonghoo	- - -	- - -	102 7 10		
Vellore	- - -	- - -	139 - 10		
Vizagapatam	- - -	- - -	264 6 6		
Vizianagram	- - -	- - -	48 13 4		
		Total per mensem - - - *Rs.*		6,595 11 4	
		Total per annum - - - *Rs.*		79,148 8 -	
		Grand Total per annum - - *Rs.*		3,12,897 9 -	

Appendix XXIV.

Office and other Establishments of General Army Staff.

No.	Rank.	Rate of Pay.	Total per Mensem.	Total per Annum.
		Rs. a. p.	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*
	Military Secretary to his Excellency the Commander in Chief:			
1	Writer	90 – –		
1	Ditto	60 – –		
1	Moochie	10 – –		
1	Sweeper	3 8 –		
			163 8 –	
				1,962 – –
	Adjutant General of the Army:			
1	Manager	275 – –		
1	Examiner	180 – –		
1	Writer	121 – –		
1	Ditto	120 – –		
1	Ditto	110 – –		
1	Ditto	80 – –		
1	Ditto	66 – –		
3	Ditto each 60 – –	180 – –		
1	Ditto	52 – –		
1	Ditto	50 – –		
1	Ditto	42 – –		
3	Ditto each 30 – –	90 – –		
1	Ditto	25 – –		
2	Ditto each 24 – –	48 – –		
1	Ditto	21 – –		
2	Ditto each 17 – –	34 – –		
2	Ditto „ 14 – –	28 – –		
1	Ditto	78 8 –		
1	Ditto	44 – –		
1	Ditto	29 8 –		
1	Ditto	25 – –		
1	Ditto	24 – –		
1	Ditto	17 8 –		
1	Ditto	17 – –		
5	Ditto each 10 8 –	52 8 –		
1	Ditto	5 – –		
1	Moochie	16 – –		
1	Ditto	7 – –		
2	Attendants each 10 – –	20 – –		
1	Waterwoman	4 – –		
1	Toty	5 – –		
2	Peons each 7 – –	14 – –		
2	Ditto „ 5 – –	10 – –		
			1,891 – –	
				22,692 – –
	Office Allowance to the Divisional Adjutants General:			
	Hyderabad Sub-force	175 – –		
	Nagpore Sub-force	175 – –		
	Pegu Division	205 – –		
	Centre Division	70 – –		
	Southern Division	70 – –		
	Northern Division	70 – –		
	Mysore Division	70 – –		
	Ceded Districts	70 – –		
			905 – –	
				10,860 – –

Appendix XXIV.—Office and other Establishments of General Army Staff—*continued.*

No.	Rank.	Rate of Pay.	Total per Mensem.	Total per Annum.
		Rs. a. p.	*Rs. a. p.*	*Rs. a. p.*
	Quarter Master General of the Army:			
1	Draughtsman	95 – –		
1	Ditto	50 – –		
1	Ditto	35 – –		
1	Ditto	25 – –		
1	Head Clerk	100 – –		
1	Clerk	59 – –		
1	Ditto	41 8 –		
1	Ditto	40 – –		
1	Ditto	36 – –		
1	Ditto	31 – –		
1	Ditto	27 – –		
1	Ditto	24 – –		
1	Ditto	20 – –		
1	Ditto	19 – –		
1	Ditto	13 – –		
1	Ditto	11 – –		
1	Ditto	10 8 –		
1	Writer	45 8 –		
2	Ditto each	17 8 –	35 – –	
1	Ditto		12 – –	
1	Moochie		14 – –	
2	Ditto each	10 8 –	21 – –	
1	Ditto		8 – –	
1	Waterwoman		4 – –	
1	Toty		3 8 –	
			780 – –	9,360 – –
	Office Allowance to the Divisional Assistant Quartermasters General:			
	Hyderabad Sub-force	140 – –		
	Brigade Force	140 – –		
	Pegu Division	170 – –		
	Northern Division	87 8 –		
	Centre Division	87 8 –		
	Southern Division	87 8 –		
	Mysore Division	87 8 –		
	Ceded District	87 8 –		
			887 8 –	
	Guides attached to Quartermaster General's Department.		*266 – –	
			1,153 8 –	13,842 – –
	Deputy Adjutant General British Forces:			
1	Clerk	52 2 –		
3	Ditto each	35 – –	105 – –	
1	Ditto		17 8 –	
1	Moochie		10 8 –	
			185 8 –	2,226 – –
	Deputy Quartermaster General British Forces:			
1	Writer	52 8 –		
1	Ditto	35 – –		
2	Peons each	6 – –	12 – –	
			998 8 –	1,194 – –
	Allowance to the Brigade Major British Forces for Writers and Stationery.		60 – –	720 – –

* 1 Chief guide – – – – – – *Rs.* 42 – –
3 Head guides – – – – – – 42 – –
4 Second guides – – – – – – 56 – –
18 Guides – – – – – – 126 – –
Total – – – *Rs.* 266 – –

Appendix XXIV.—Office and other Establishments of General Army Staff—*continued.*

No.	Rank.	Rate of Pay.	Total per Mensem.	Total per Annum.
		Rs. a. p.	*Rs. a. p.*	*Rs. a. p.*
	Judge Advocate General:			
1	Examiner	170 – –		
1	Clerk	55 – –		
1	Ditto	50 – –		
1	Ditto	35 – –		
1	Moochie	10 – –		
3	Peons each 7	21 – –		
		341 – –		
	Office Allowance to the Deputy Judge Advocate Generals:			
	Hyderabad Sub-force	52 8 –		
	Centre Division	52 8 –		
	Northern Division	52 8 –		
	Southern Division	52 8 –		
	Mysore Division	52 8 –		
	Ceded Districts	52 8 –		
	Nagpore Force	52 8 –		
	Pegu Division	77 8 –		
			786 – –	
				9,432 – –
	Assistant Adjutant General of the Artillery:			
1	Writer	50 – –		
1	Ditto	40 – –		
1	Ditto	35 – –		
1	Ditto	25 – –		
2	Ditto each 20	40 – –		
1	Record keeper	10 – –		
	Stationery allowance	70 – –		
	Office rent	17 8 –		
			287 8 –	
				3,450 – –
	Military Auditor General:			
1	Head accountant	500 – –		
2	Auditors each 210	420 – –		
1	Ditto	175 – –		
1	Ditto	110 – –		
1	Ditto	100 – –		
1	Ditto	80 – –		
1	Ditto	75 – –		
2	Ditto each 45	90 – –		
1	Assistant auditor	35 – –		
1	Ditto ditto	21 – –		
1	Accountant	150 – –		
1	Assistant accountant	50 – –		
1	Indexer	70 – –		
1	Assistant to indexer	35 – –		
1	Manager, Government correspondence	100 – –		
1	Copyist	25 3 –		
1	Examiner	50 – –		
1	Reader	20 – –		
1	Manager, country correspondence	60 – –		
2	Copyists each 25	50 – –		
1	Auditor	130 – –		
2	Ditto each 120	240 – –		
1	Ditto	80 – –		
2	Ditto each 75	150 – –		
1	Ditto	50 – –		
1	Ditto	45 – –		
2	Assistant auditors each 50	100 – –		

Appendix XXIV.—Office and other Establishments of General Army Staff—*continued.*

No.	Rank.	Rate of Pay.	Total per Mensem.	Total per Annum.
		Rs. a. p.	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*
	Military Auditor General—*continued.*			
1	Assistant auditor - - - - - -	40 – –		
1	Ditto - ditto - - - - -	38 – –		
1	Ditto - ditto - - - - -	35 – –		
2	Ditto - ditto - - each 30 – –	60 – –		
1	Ditto - ditto - - - - -	26 – –		
1	Ditto - ditto - - - - -	25 – –		
1	Ditto - ditto - - - - -	23 – –		
1	Ditto - ditto - - - - -	22 8 –		
1	Ditto - ditto - - - - -	22 – –		
4	Ditto - ditto - - each 20 – –	80 – –		
1	Ditto - ditto - - - - -	19 – –		
2	Ditto - ditto - - each 17 8 –	35 – –		
1	Ditto - ditto - - - - -	16 – –		
4	Ditto - ditto - - each 15 – –	60 – –		
1	Head accountant - - - - -	210 – –		
1	Assistant accountant - - - -	100 – –		
1	Accountant - - - - - -	38 – –		
1	Ditto - - - - - - -	37 8 –		
2	Ditto - - - - each 30 – –	60 – –		
2	Ditto - - - - each 27 – –	54 – –		
1	Ditto - - - - - - -	40 – –		
2	Ditto - - - - each 22 – –	44 – –		
1	Ditto - - - - - - -	18 8 –		
1	Ditto - - - - - - -	60 – –		
1	Ditto - - - - - - -	50 – –		
2	Ditto - - - - each 25 – –	50 – –		
2	Ditto - - - - each 15 – –	30 – –		
1	Copyist - - - - - - -	33 – –		
1	Ditto - - - - - - -	22 – –		
1	Ditto - - - - - - -	20 – –		
2	Ditto - - - - each 15 – –	30 – –		
1	Head record keeper - - - -	45 – –		
1	Record keeper - - - - -	32 – –		
2	Ditto - ditto - - - - -	40 – –		
1	Ditto - ditto - - - - -	15 – –		
2	Moochies - - - each 14 – –	28 – –		
1	Ditto - - - - - - -	12 – –		
1	Ditto - - - - - - -	10 8 –		
9	Peons - - - - each 7 – –	63 – –		
2	Sweepers - - - each 3 8 –	7 – –		
1	Toty - - - - - - -	5 – –		
			4,667 – –	
				56,004 –
	Paymaster Presidency:			
1	Head Accountant - - - - -	120 – –		
1	Examiner - - - - - -	100 – –		
1	Cash keeper - - - - - -	80 – –		
1	Writer - - - - - - -	60 – –		
1	Ditto - - - - - - -	50 – –		
1	Ditto - - - - - - -	45 8 –		
2	Ditto - - - - each 43 – –	86 – –		
1	Ditto - - - - - - -	40 – –		
1	Ditto - - - - - - -	35 – –		
1	Ditto - - - - - - -	32 – –		
1	Ditto - - - - - - -	30 – –		
1	Ditto - - - - - - -	28 – –		
1	Ditto - - - - - - -	27 – –		

Appendix XXIV.—Office and other Establishments of General Army Staff—*continued.*

No.	Rank.	Rate of Pay.	Total per Mensem.	Total per Annum.
		Rs. a. p.	*Rs. a. p.*	*Rs. a. p.*
	Paymaster Presidency—*continued.*			
2	Writers - - - - each 25 - -	50 - -		
1	Ditto - - - - - - -	23 - -		
1	Ditto - - - - - - -	22 - -		
1	Ditto - - - - - - -	21 - -		
1	Ditto - - - - - - -	20 - -		
1	Ditto - - - - - - -	15 - -		
2	Ditto - - - - each 12 - -	24 - -		
1	Ditto - - - - - - -	11 - -		
2	Ditto - - - - each 10 8 -	21 - -		
2	Ditto - - - - „ 10 - -	20 - -		
1	Ditto - - - - - - -	9 - -		
1	Shroff - - - - - - -	15 12 -		
1	Ditto - - - - - - -	10 8 -		
1	Ditto - - - - - - -	10 - -		
1	Writer }	51 - -		
1	Ditto } Penang and Eastern Settlements	25 - -		
1	Ditto }	14 - -		
1	Ditto }	10 - -		
1	Record keeper - - - - -	10 - -		
2	Moochies - - - each 7 - -	14 - -		
1	Gollah - - - - - - -	12 8 -		
1	Ditto - - - - - - -	10 8 -		
2	Ditto - - - - - - -	14 - -		
4	Peons - - - - - - -	28 - -		
1	Sweeper - - - - - - -	3 8 -		
1	Toty - - - - - - -	1 12 -		
	Monthly expense incurred for conveying Treasure.	9 13 4	1,209 13 4	
	Office Establishments of the Divisional Paymasters:			
	Southern Division - - - - -	420 - -		
	Centre Division - - - - -	350 - -		
	Ceded Districts - - - - -	330 - -		
	Malabar and Canara - - - -	350 - -		
	Mysore Division - - - - -	500 - -		
	Hyderabad Sub-force - - - -	600 - -		
	Nagpore Force - - - - -	530 - -		
	Deputy Paymaster Poonamallee - -	120 - -		
	Deputy Paymaster Masulipatam - -	278 - -		
	Pegu Division - - - - -	1,660 - -		
	Saugor Field Force - - -	700 - -		
	Vizagapatam - - - - - -	300 - -		
			6,138 - -	
			7,347 13 4	88,174 - -
	Superintendent of Family Payments and Pensions:			
1	Head Clerk - - - - - - -	120 - -		
1	Clerk - - - - - - -	65 - -		
1	Ditto - - - - - - -	55 - -		
1	Ditto - - - - - - -	45 - -		
1	Ditto - - - - - - -	35 - -		
1	Ditto - - - - - - -	30 - -		
2	Ditto - - - - each 25 - -	50 - -		
1	Ditto - - - - - - -	21 - -		
2	Ditto - - - - each 17 8 -	35 -		
3	Clerks - - - each 10 8 -	31 8 -		
2	Record keepers - - „ 6 - -	12 0 -		
1	Moochie - - - - - -	12 8 -		
1	Head Peon - - - - - -	8 - -		
2	Peons - - - - each 6 - -	12 - -		
			872 - -	
				10,548 - -

Appendix XXIV.—Office and other Establishments of General Army Staff—*continued.*

No.	Rank.	Rate of Pay.	Total per Mensem.	Total per Annum.
		Rs. a. p.	*Rs. a. p.*	*Rs. a. p.*
	Garrison Fort St. George:			
1	Manager and Head Accountant - -	110 – –		
1	Cash keeper - - - - - -	105 – –		
1	Head Clerk - - - - - -	80 – –		
1	Examiner - - - - - -	60 – –		
1	Indexer - - - - - -	45 – –		
1	Clerk - - - - - -	30 – –		
1	Ditto - - - - - -	25 – –		
1	Ditto - - - - - -	20 – –		
1	Ditto - - - - - -	14 – –		
1	Shroff - - - - - -	20 – –		
1	Moochie - - - - - -	10 8 –		
1	Ditto - - - - - -	8 – –		
1	Sweeper - - - - - -	3 8 –		
1	Toty - - - - - -	3 – –		
		534 – –		
	Office allowance for Inspector of Ordnance Fort St. George - - - -	42 – –		
			576 – –	
				6,912 – –
	Office establishments of the Brigade Majors - - -		480 – –	
				5,760 – –
	Office Establishment of the Superintendent and Agent Army Clothing - - - - - -		*480 99 –	
				*11,976 – –

* *Sic* original.

Appendix XXV.

Unattached Local and Retired Officers.

	Rate of Pay.	Total Amount.	Annual Total.
	Rs. a. p.	*Rs. a. p.*	*Rs. a. p.*
Unattached Officers:			
7 Major Generals - - - -	852 4 –	5,965 12 –	71,589 – –
Unattached and Local Officers:			
3 Ensigns - - - - -	181 2 10	543 8 6	6,522 6 –
1 Ditto * - - - - -	—	—	
Retired Officers:			
Major Generals - - - -	—	—	
Lieutenant Colonels - - -	—	—	
Majors - - - - - -	—	—	
Captains - - - - -	—	—	
Lieutenants - - - - -	—	—	
Ensigns - - - - -	—	—	
		3,338 12 3	
			40,065 3 –

* Draws no Regimental Pay.

Appendix XXVI.

Ordnance Department.

I.—TITLE.—Charges Military Personnel.

		Total Amount.			Departmental Total.		
		Rs.	*a.*	*p.*	*Rs.*	*a.*	*p.*
Chap. I.—*Establishment maintained for Army:*							
Art. 1. Inspector General of Ordnance and Magazines and Assistant	(App. A.)	31,227	12	–			
2. Office Establishment for ditto	„	39,225	9	–			
3. Grand Arsenal (Fort St. George)	„	1,07,798	8	–			
4. Gun Carriage Manufactory	„	19,260	8	–			
5. Gunpowder ditto	„	8,149	6	–			
6. Bullet Factory	„	5,781	8	–			
7. Artillery Depôt and Percussion Cap Manufactory	„	17,681	–	–			
8. Arsenal at Bangalore	„	21,244	–	–			
9. Depôt at Bellary	„	10,908	1	–			
10. Ditto at Trichinopoly	„	14,282	4	–			
11. Arsenal at Cannanore	„	17,330	6	–			
12. Ditto at Vizagapatam	„	17,983	6	–			
13. Ditto at Nagpore	„	37,821	12	–			
14. Ditto at Secundrabad	„	37,712	15	–			
15. Ditto, and depôts in Straits	„	22,610	3	–			
16. Ditto - Pegu Division	„	85,337	5	–			
17. Depôt at Labuan	„	2,930	–	–			
					4,97,284	7	–
Chap. II.—*Establishment maintained for Manufacturing Purposes:*							
Art. 1. Grand Arsenal (Fort St. George)	(App. B.)	31,838	–	–			
2. Gun Carriage Manufactory	„	79,308	4	–			
3. Gunpowder ditto	„	33,258	1	–			
4. Bullet Factory	„	14,086	8	–			
5. Artillery Depôt and Percussion Cap Manufactory	„	6,947	–	–			
6. Arsenal at Bangalore	„	5,354	3	–			
7. Depôt at Bellary	„	2,163	–	–			
8. Ditto Trichinopoly	„	2,121	5	–			
9. Arsenal at Cannanore	„	2,676	4	–			
10. Ditto at Vizagapatam	„	1,684	15	–			
11. Ditto at Nagpore	„	4,363	9	–			
12. Ditto at Secunderabad	„	6,493	1	–			
13. Ditto, and depôts in Straits	„	6,715	6	–			
14. Ditto - Pegu Division	„	19,555	13	–			
15. Depôt at Labuan	„	960	–	–			
					2,17,525	5	–
	Total - - - *Rs.*				7,14,809	12	–

II.—TITLE.—Charges Military Materiel, requiring the local disbursement of Cash.

		Rs.	*a.*	*p.*	*Rs.*	*a.*	*p.*
Chap. I.—*Payments on account of Supplies, between Departments:*							
Sec. I.—Commissariat supplies of Stores:							
Art. 1. Gunpowder Manufactory	(App. C.)	1,27,108	2	–			
2. Gun Carriage	„	51,028	5	11			
3. Artillery Depôt and Percussion Cap Manufactory	„	720	5	10			
4. Grand Arsenal, including Bullet Factory	„	99,568	3	9			
5. Provincial Arsenals, &c.	(App. D.)	1,10,303	15	1			
					3,88,729	–	7

Appendix XXVI.—II.—TITLE.—Charges Military Materiel, &c.—*continued.*

Chap. I.—*Payments on account of Supplies, &c.—continued.*	Total Amount.			Departmental Total.		
Sec. II.—Commissariat supply of Carriage and Attendants:	*Rs.*	*a.*	*p.*	*Rs.*	*a.*	*p.*
Art. 1. For the conveyance of military and ordnance stores from station to station	44,666	3	8	44,666	3	8
Sec. III.—Supplies of freight:						
Art. 1. Proportion of freight for supplies from London, payable in India	12,726	1	10			
2. Freight for stores shipped from port to port	5,458	3	10	18,184	5	8
CHAP. II.—*Payments on account of services under the direct control of the Ordnance Department:*						
Sec. I.—Advances for the provision and maintenance of Harness and Saddlery:						
Art. 1. British Cavalry to be adjusted by contingent bills	1,380	–	–			
2. Native Cavalry Saddle Contract Fund	77,465	–	–			
3. Body-guard ditto	2,683	–	–			
4. Horse Brigade ditto	27,484	4	–			
5. Horse Field Batteries ditto	25,217	–	–	1,34,229	4	–
Sec. II.—Advances for Departmental purposes:						
Art. 1. For repairs of camp equipage	2,750	–	–			
2. For hire of cattle	6,440	12	–			
3. For Departmental contingencies	69,834	13	11	79,025	9	11
Sec. III.—Bills payable for the purchase of horses	25,350	–	–	25,350	–	–
TOTAL	*Rs.*			6,90,184	7	2

III.—TITLE.—MILITARY and ORDNANCE STORES from Reserve Stock to be expended during the Year.

	Total.			Departmental Total.		
CHAP. I.—*Army Supplies:*	*Rs.*	*a.*	*p.*	*Rs.*	*a.*	*p.*
Art. 1. British Cavalry	12,608	–	–			
2. European Infantry	1,12,046	–	–			
3. Royal Artillery	11,204	–	–			
4. Native Cavalry	36,023	–	–			
5. Ditto Infantry	3,82,639	–	–			
6. Horse Brigade of Artillery	11,204	–	–			
7. European Foot Artillery	38,716	–	–			
8. Native – ditto	9,674	–	–			
9. Sappers and Miners	18,005	–	–			
10. Sapper Militia	14,684	–	–			
11. Pegu Police Battalion	9,000	–	–			
12. European and Native Veteran Establishment	4,000	–	–	6,59,803	–	–
CHAP. II.—*Supplies on account of services under the direct control of the Ordnance Department:*						
Art. 1. Gunpowder Manufactory	35,000	–	–			
2. Gun Carriage ditto	4,36,136	–	–			
3. Percussion Cap ditto	17,200	–	–			
4. Grand Arsenal, including Bullet Factory	82,019	–	–			
5. Provincial Arsenals	56,000	–	–	6,26,357	–	–

Appendix XXVI.—III. TITLE.—Military and Ordnance Stores, &c.—*continued.*

	Total Amount.	Departmental Total.
	Rs. a. p.	*Rs. a. p.*
CHAP. III. *Supplies to Invalids proceeding Home:*		
Art. 1. Stores issued to Invalids and time-expired men	1,680 – –	
		1,680 – –
CHAP. IV. *Supplies of Stores to the General Government of India* - - - - - - - - -	- - -	5,05,723 12 8
CHAP. V. *Supplies of Stores to the Bombay Presidency* -	- - -	2,640 2 11
CHAP. VI. *Supplies of Stores to the Government Prince of Wales Island* - - - - - - -	- - -	14,205 6 1
CHAP. VII. *Supplies of Stores to the Government of Ceylon* - - - - - - - - -	—	—
CHAP. VIII. *Supplies of Stores to Her Majesty's Government of Sydney* - - - - - -	- - -	19,590 11 6
CHAP. IX. *Supplies of Stores to Her Majesty's Government of Labuan* - - - - - - - -	—	—
CHAP. X. *Supplies of Stores to Her Majesty's Government of China* - - - - - - - -	—	—
CHAP. XI. *Supplies of Stores to Civil Departments:*		
Art. 1. Judicial Department - - - - -	69,129 11 2	
2. Revenue ditto - - - - - -	10,533 – 9	
3. Road ditto - - - - - -	1,837 7 8	
4. Medical ditto (Civil) - - - - -	467 3 4	
5. General ditto - - - - - -	19,519 11 4	
6. Government Museum - - - - -	57 10 10	
7. Ecclesiastical Department - - - -	2,298 4 7	
8. Marine - - ditto - - - - - -	1,724 15 5	
9. Public Works Department - - - -	46,616 – 11	
10. Postal Department - - - - -	154 – 1	
11. Civil Hospital and Vaccine Establishment -	—	
12. Madras Exhibition - - - - - -	39 15 2	
		1,52,178 1 3
TOTAL Expenditure from Reserve Stock - - - *Rs.*		19,82,378 2 5

IV. TITLE.—AMOUNT DEBITED AGAINST INDIA, on account of Wear and Tear of Accoutrements, &c., in use with British Regiments.

	Total Amount.	Departmental Total.
	Rs. a. p.	*Rs. a. p.*
Art. 1. British Cavalry - - - - - - -	- - -	7,224 – –
2. British Infantry - - - - - - -	- - -	13,212 – –
3. Royal Artillery - - - - - - -	- - -	Not known.
TOTAL - - - *Rs.*		20,436 – –

Appendix (A.)—Charges Personnel.

Establishment maintained for Political Purposes.

No.	Rank.	Staff Pay.	Regimental Allowances.	Total Pay.	Monthly Total.
	1.	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*
1	Inspector General of Ordnance	2,000 – –	– – –	2,000 – –	
1	Assistant ditto	350 – –	252 – –	602 5 –	
					2,602 5 –
			Total per Annum	*Rs.*	31,227 12 –
	2. Office Establishment:				
1	Uncovenanted Assistant	– – –	– – –	350 – –	
1	Manager	– – –	– – –	265 – –	
1	Ditto	– – –	– – –	150 – –	
1	Deputy Head of Department, 1st Class	– – –	– – –	130 – –	
1	Deputy Manager	– – –	– – –	125 – –	
1	Ditto	– – –	– – –	115 – –	
1	Ditto	– – –	– – –	100 – –	
1	Deputy Head of Department, 1st Class	– – –	– – –	90 – –	
1	Head of Department – 3d ditto	– – –	– – –	80 – –	
1	Ditto – 5th ditto	– – –	– – –	75 – –	
1	Clerk, 1st Class	– – –	– – –	65 – –	
1	Ditto	– – –	– – –	60 – –	
1	Head of Department, 5th Class	– – –	– – –	55 – –	
1	Deputy Head of Department, 2d Class	– – –	– – –	55 – –	
1	Clerk, 1st Class	– – –	– – –	50 – –	
1	Deputy Head of Department, 2d Class	– – –	– – –	50 – –	
2	Clerks, 1st Class at 50 rupees each	– – –	– – –	100 – –	
3	Clerks, 3d Class at 45 rupees each	– – –	– – –	135 – –	
1	Clerk, 1st ditto	– – –	– – –	40 – –	
5	Clerks, 2d ditto at 40 rupees each	– – –	– – –	200 – –	
1	Clerk, 3d ditto	– – –	– – –	40 – –	
1	Clerk, 4th Class	– – –	– – –	35 – –	
5	Clerks, 3d Class at 35 rupees each	– – –	– – –	175 – –	
1	Clerk, 2d ditto	– – –	– – –	35 – –	
1	Clerk, 4th ditto	– – –	– – –	35 – –	
2	Clerks, 3d ditto at 30 rupees each	– – –	– – –	60 – –	
1	Supernumerary	– – –	– – –	30 – –	
1	Clerk, 5th Class	– – –	– – –	25 – –	
2	Clerks, 4th ditto at 25 rupees each	– – –	– – –	50 – –	
2	Clerks, 5th ditto at 25 rupees each	– – –	– – –	50 – –	
1	Supernumerary	– – –	– – –	25 – –	
6	Supernumeraries, at 20 rupees each	– – –	– – –	120 – –	
7	Clerks, 5th Class at *Rs.* 17. 8. each	– – –	– – –	122 8 –	
1	Clerk, 5th Class	– – –	– – –	17 – –	
4	Clerks, 5th Class at 15 rupees each	– – –	– – –	60 – –	
1	Head Moochie	– – –	– – –	14 – –	
1	Moochie	– – –	– – –	12 4 –	
1	Ditto	– – –	– – –	8 – –	
1	Head Peon	– – –	– – –	10 – –	
1	Deputy Peon	– – –	– – –	9 4 –	
1	Peon	– – –	– – –	8 4 –	
1	Ditto	– – –	– – –	7 8 –	
5	Ditto, at 7 rupees each	– – –	– – –	35 – –	
3	Ditto, at 6 rupees each	– – –	– – –	18 – –	
4	Ditto, at 5 rupees each	– – –	– – –	20 – –	
1	Ditto	– – –	– – –	4 – –	
1	Ditto	– – –	– – –	2 14 –	
1	Toty	– – –	– – –	4 6 –	
1	Waterwoman	– – –	– – –	3 12 9	
	Undrawn	– – –	– – –	12 – –	
	Deduct for Saddle Contract Writers	– – –	– – –	70 – –	
					3,268 12 9
			Total per Annum	*Rs.*	39,225 9 –
	3. Grand Arsenal, Fort St. George:				
1	Principal Commissary of Ordnance	1,000 – –	554 6 –	1,554 6 –	
1	Commissary of Ordnance	350 – –	252 5 –	602 5 –	
1	Deputy Assistant Commissary	120 – –	164 14 –	284 14 –	
8	Permanent Conductors	– – –	– – –	1,163 7 –	

Appendix (A.)—Charges Personnel.—Establishment maintained for Political Purposes—*continued.*

No.	Rank.	Staff Pay.	Regimental Allowances.	Total Pay.	Monthly Total.
		Rs. a. p.	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*
5	Conductors	- - -	- - -	577 3 -	
13	Sub-Conductors	- - -	- - -	949 6 2	
13	Store Sergeants	- - -	- - -	669 3 -	
4	Syrangs	- - -	- 9 -	104 8 -	
8	First Tindals	- - -	- - -	70 - -	
8	Second ditto	- - -	- - -	56 - -	
5	Armourer Pupils (moiety)	- - -	- - -	20 - -	
400	Store Lascars	- - -	- - -	2,533 5 4	
2	Moochies	- - -	- - -	22 8 -	
2	Toties	- - -	- - -	8 12 -	
	Writers, &c. Allowances and Stationery	- - -	- - -	384 - -	
					8,999 14 2
			Total per Annum - -	*Rs.*	1,07,798 8 -
	4. Gun Carriage Manufactory:				
1	Superintendent	- - -	- - -	554 6 -	
1	Deputy Assistant Commissary	120 - -	164 14 -	284 14 -	
1	Conductor	- - -	- - -	115 7 -	
2	Sub-Conductors	- - -	- - -	146 8 4	
2	Store Sergeants	- - -	- - -	101 15 4	
2	Sergeant Instructors	- - -	- - -	70 - -	
60	Pupils (moiety)	- - -	- - -	331 14 -	
					1,605 - -
			Total per Annum - -	*Rs.*	19,260 8 -
	5. Gunpowder Manufactory:				
1	Superintendent	- - -	- - -	554 6 -	
1	Sub-Conductor	- - -	- - -	73 4 2	
1	Store Sergeant	- - -	- - -	51 7 8	
					679 1 10
			Total per Annum - -	*Rs.*	8,149 6 -
	6. Bullet Factory:				
1	Deputy Assistant Commissary	120 - -	164 14 -	284 14 -	
1	Permanent Conductor	- - -	- - -	145 7 -	
1	Store Sergeant	- - -	- - -	51 7 8	
					481 12 8
			Total per Annum - -	*Rs.*	5,781 8 -
	7. Artillery Depôt and Percussion Cap Manufactory:				
1	Director	450 - -	293 10 -	743 10 -	
1	Permanent Conductor	- - -	- - -	145 14 -	
1	Sub-Conductor	- - -	- - -	73 4 2	
2	Store Sergeants	- - -	- - -	102 15 4	
2	Sergeant Instructors	- - -	- - -	88 15 4	
1	Puckally	- - -	- - -	10 11 10	
1	Moochie	- - -	- - -	10 - -	
25	Lascars	- - -	- - -	158 - -	
	Writers and Stationery	- - -	- - -	70 - -	
1	Draftsman	- - -	- - -	70 - -	
					1,473 6 8
			Total per Annum - -	*Rs.*	17,681 - -
	8. Arsenal at Bangalore:				
1	Commissary of Ordnance	350 - -	252 5 -	602 5 -	
1	Permanent Conductor	- - -	- - -	145 7 -	
1	Conductor	- - -	- - -	115 7 -	
2	Sub-Conductors	- - -	- - -	146 8 4	
3	Store Sergeants	- - -	- - -	145 6 -	
1	Syrang	- - -	- - -	23 2 8	
1	First Tindal	- - -	- - -	8 12 -	
2	Second ditto	- - -	- - -	14 - -	
73	Store Lascars	- - -	- - -	462 5 4	
1	Totie	- - -	- - -	7 - -	
	Writers, &c., Allowance and Stationery	- - -	- - -	100 - -	
					1,770 5 4
			Total per Annum - -	*Rs.*	21,244 - -

Appendix (A).—Charges Personnel.—Establishment maintained for Political Purposes—*continued.*

No.	Rank.	Staff Pay.	Regimental Allowances.	Total Pay.	Monthly Total.
		Rs. a. p.	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*
	9. Depôt at Bellary:				
1	Deputy Assistant Commissary of Ordnance.	120 – –	195 12 –	395 12 –	
1	Permanent Conductor	– – –	– – –	145 14 –	
1	Store Sergeant	– – –	– – –	49 12 9	
1	1st Tindal	– – –	– – –	8 12 –	
1	2d ditto	– – –	– – –	7 – –	
40	Store Lascars	– – –	– – –	253 5 4	
1	Toty	– – –	– – –	3 8 –	
1	Sweeper	– – –	– – –	4 – –	
	Writers and Stationery	– – –	– – –	41 – –	
					909 – 1
			Total per Annum – – *Rs.*		10,908 1 –
	10. Depôt at Trichinopoly:				
1	Assistant Commissary of Ordnance	200 – –	252 5 –	452 5 –	
1	Permanent Conductor	– – –	– – –	145 7 –	
1	Sub-conductor	– – –	– – –	73 4 2	
2	Store Sergeants	– – –	– – –	99 9 6	
1	Syrang	– – –	– – –	23 2 8	
1	1st Tindal	– – –	– – –	8 12 –	
1	2d Tindal	– – –	– – –	7 – –	
50	Lascars	– – –	– – –	316 10 8	
1	Toty	– – –	– – –	7 – –	
	Writers and Stationery	– – –	– – –	57 – –	
					1,190 3 –
			Total per Annum – – *Rs.*		14,282 4 –
	11. Arsenal at Cannanore:				
1	Deputy Commissary of Ordnance	250 – –	576 9 –	826 9 –	
1	Conductor	– – –	– – –	145 14 –	
1	Sub-conductor	– – –	– – –	96 1 4	
2	Store Sergeants	– – –	– – –	99 9 6	
1	1st Tindal	– – –	– – –	8 12 –	
1	2d ditto	– – –	– – –	7 – –	
31	Store Lascars	– – –	– – –	196 5 4	
1	Toty	– – –	– – –	7 – –	
	Writers and Stationery	– – –	– – –	57 – –	
					1,444 3 2
			Total per Annum – – *Rs.*		17,330 6 –
	12. Arsenal at Vizagapatam:				
1	Assistant Commissary of Ordnance	200 – –	576 9 –	776 9 –	
1	Permanent Conductor	– – –	– – –	145 14 –	
1	Sub-conductor	– – –	– – –	96 1 4	
2	Store Sergeants	– – –	– – –	99 9 6	
2	1st Tindals	– – –	– – –	17 8 –	
2	2d ditto	– – –	– – –	14 – –	
45	Lascars	– – –	– – –	285 – –	
1	Toty	– – –	– – –	7 – –	
	Writers and Stationery	– – –	– – –	57 – –	
					1,498 9 10
			Total per Annum – – *Rs.*		17,983 6 –
	13. Arsenal at Nagpore:				
1	Commissary of Ordnance	350 – –	293 10 –	643 10 –	
1	Deputy Assistant Commissary, ditto	120 – –	195 12 –	315 12 –	
2	Permanent Conductors	– – –	– – –	351 12 –	
3	Conductors	– – –	– – –	437 10 –	
4	Sub-conductors	– – –	– – –	384 5 4	
3	Store Sergeants	– – –	– – –	149 6 3	
1	Syrang	– – –	– – –	23 2 8	
2	1st Tindals	– – –	– – –	17 8 –	
3	2d ditto	– – –	– – –	21 – –	

Appendix (A.)—Charges Personnel.—Establishment maintained for Political Purposes—*continued.*

No.	Rank.	Staff Pay.	Regimental Allowances.	Total Pay.	Monthly Total.
	13. Arsenal at Nagpore—*continued.*	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*
105	Store Lascars	- - -	- - -	665 - -	
1	Puckally	- - -	- - -	11 3 2	
1	Moochie	- - -	- - -	10 8 -	
1	Toty	- - -	- - -	7 - -	
	Writers and Stationery	- - -	- - -	114 - -	
					3,151 13 6
			Total per Annum - -	*Rs.*	37,821 12 -
	14. Arsenal at Secunderabad:				
1	Commissary of Ordnance	500 - -	293 10 -	793 10 -	
1	Deputy Assistant Commissary ditto	120 - -	195 12 -	315 12 -	
2	Permanent Conductors	- - -	- - -	351 12 -	
2	Conductors	- - -	- - -	291 12 -	
3	Sub-Conductors	- - -	- - -	288 4 -	
3	Store Sergeants	- - -	- - -	149 6 3	
2	Syrangs	- - -	- - -	46 5 4	
4	1st Tindals	- - -	- - -	35 - -	
4	2d ditto	- - -	- - -	28 - -	
111	Lascars	- - -	- - -	703 - -	
2	Puckallies	- - -	- - -	22 6 4	
2	Moochies	- - -	- - -	10 8 -	
1	Toty	- - -	- - -	7 - -	
	Writers and Stationery	- - -	- - -	100 - -	
					3,142 11 11
			Total per Annum - -	*Rs.*	37,712 15 -
	15. Arsenals and Depôts in the Straits:				
1	Deputy Commissary	- - -	250 - -	293 10 -	543 10 -
1	Permanent Conductor	- - -	- - -	- - -	175 14 -
1	Conductor	- - -	- - -	- - 6	145 14 -
1	Sub-Conductor	- - -	- - -	- - -	96 1 4
3	Store Sergeants	- - -	- - -	- - -	188 6 -
1	Syrang	- - -	- - -	- - -	30 4 3
3	1st Tindals	- - -	- - -	- - -	30 12 -
3	2d ditto	- - -	- - -	- - -	25 8 -
70	Lascars	- - -	- - -	- - -	548 5 4
3	Bheasties	- - -	- - -	- - -	25 8 -
	Writers and Stationery	- - -	- - -	- - -	74 - -
					1,884 2 11
			Total per Annum - -	*Rs.*	22,610 3 -
	16. Arsenals and Depôts in Pegue Divison:				
1	Commissary of Ordnance	500 - -	293 10 -	793 10 -	
1	Assistant Commissary ditto	200 - -	293 10 -	493 10 -	
1	Deputy Assistant Commissary ditto	120 - -	195 12 -	315 12 -	
1	Ditto ditto without Commission	- - -	- - -	271 5 -	
3	Permanent Conductors	- - -	- - -	527 10 -	
2	Conductors	- - -	- - -	291 12 -	
4	Sub-Conductors	- - -	- - -	384 5 4	
8	Store Sergeants	- - -	- - -	565 2 -	
3	Syrangs	- - -	- - -	90 12 9	
7	1st Tindals	- - -	- - -	70 4 -	
10	2d ditto	- - -	- - -	83 8 -	
347	Lascars	- - -	- - -	2,680 10 8	
9	Bheasties	- - -	- - -	76 8 -	
1	Moochie	- - -	- - -	20 - -	
7	Toties	- - -	- - -	59 8 -	
	Writers and Stationery	- - -	- - -	387 - -	
					7,111 5 9
			Total per Annum - -	*Rs.*	85,337 5 -
	17. Depôt at Labuan:				
1	Permanent Sub-Conductor	- - -	- - -	126 1 4	
1	1st Tindal	- - -	- - -	10 4 -	
1	2d ditto	- - -	- - -	8 8 -	
10	Lascars	- - -	- - -	78 5 4	
	Writers and Stationery	- - -	- - -	21 - -	
					244 2 8
			Total per Annum - -	*Rs.*	2,930 - -
			Grand Total per Annum - - -	*Rs.*	4,97,284 7 -

Appendix (B.)—Charges Personnel.

Establishment maintained for Manufacturing Purposes.

No.	Rank.	Staff Pay.	Regimental Allowances.	Total Pay.	Monthly Total.
	1. Grand Arsenal:	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*
2	Supervisors	- - -	- - -	370 - -	
1	Overseer	- - -	- - -	83 12 -	
6	Native Maistry Artificers	- - -	- - -	133 8 -	
150	Ditto Artificers	- - -	- - -	1,459 - -	
2	Conicopolies	- - -	- - -	61 - -	
5	Armourer Pupils (moiety)	- - -	- - -	20 - -	
	Writers and Stationery	- - -	- - -	193 - -	
	Laboratory Branch: 1 Laboratory Sergeant	- - -	- - -	51 7 8	
	Laboratory Branch: 1 Ditto Corporal	- - -	- - -	41 3 -	
	Laboratory Branch: 1 1st Tindal	- - -	- - -	8 - -	
	Laboratory Branch: 1 2d Ditto	- - -	- - -	7 - -	
	Laboratory Branch: 30 Lascars	- - -	- - -	190 - -	
	Laboratory Branch: 3 Native Artificers	- - -	- - -	34 8 -	
					2,653 2 8
			Total per Annum - - *Rs.*		31,838 - -
	2. Gun Carriage Manufactory:				
1	Superintendent	700 - -	- - -	700 - -	
1	Overseer	- - -	- - -	87 - -	
1	Sub-Overseer	- - -	- - -	40 - -	
1	Foreman Carnatic Ordnance Artificer, 1st Class.	- - -	- - -	41 - -	
1	Ditto - ditto - 2d Class	- - -	- - -	31 - -	
1	Ditto - ditto - 3d Class	- - -	- - -	26 - -	
47	Carnatic Ordnance Artificers	- - -	- - -	705 - -	
60	Pupils (moiety)	- - -	- - -	331 14 -	
10	Native Maistry Artificers	- - -	- - -	245 8 -	
159	Native Artificers	- - -	- - -	1,347 8 -	
2	Puckallies	- - -	- - -	22 6 4	
2	Conicopolies	- - -	- - -	35 - -	
1	Moochie	- - -	- - -	8 - -	
2	Toties	- - -	- - -	8 - -	
4	Sweepers	- - -	- - -	14 - -	
138	Cooly Lascars	- - -	- - -	967 8 -	
	Writers and Stationery	- - -	- - -	300 - -	
1	Bricklayer	- - -	- - -	14 - -	
5	Mechanical Engineers	- - -	- - -	1,685 4 -	
					6,609 - 4
			Total per Annum - - *Rs.*		79,308 4 -
	3. Gunpowder Manufactory:				
1	Superintendent	1,000 - -	- - -	1,000 - -	
3	Assistant Supervisors	- - -	- - -	91 - -	
1	Overseer	- - -	- - -	52 8 -	
1	Sub-Overseer	- - -	- - -	42 - -	
7	Native Artificers	- - -	- - -	64 15 9	
2	Conicopolies	- - -	- - -	44 - -	
98	Native Workpeople	- - -	- - -	688 13 8	
	Writers and Stationery	- - -	- - -	108 8 -	
3	Peons	- - -	- - -	28 - -	
1	Mechanical Engineer	- - -	- - -	351 10 8	
1	Temporary ditto	- - -	- - -	300 - -	
					2,771 8 [illegible]
			Total per Annum - - *Rs.*		33,258 1 -

Appendix (B.)—Charges Personnel.—Establishment maintained for Manufacturing Purposes—*continued.*

No.	Rank.	Staff Pay.	Regimental Allowances.	Total Pay.	Monthly Total.
		Rs. a. p.	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*
	4. Bullet Factory:				
2	Mechanical Engineers			620 – –	
1	Syrang			23 2 8	
2	1st Tindals			17 8 –	
2	2d Tindals			14 – –	
58	Lascars			367 5 4	
9	Native Artificers			112 8 –	
1	Writer			15 – –	
1	Toty			4 6 –	
					1,173 14 –
			Total per Annum - - *Rs.*		14,086 8 –
	5. Artillery Depôt and Percussion Cap Manufactory:				
3	Laboratory Sergeants			145 7 –	
2	Ditto, Corporals			82 6 –	
2	Ditto, Men			66 7 4	
1	Foreman Carnatic Ordnance Artificer, 2d Class.			31 – –	
6	Carnatic Ordnance Artificers			102 – –	
9	Native Artificers			66 10 4	
	Writer and Stationery			35 – –	
	Allowance for the purpose of fulminating Mercury.			50 – –	
					578 14 8
			Total per Annum - - *Rs.*		6,947 – –
	6. Arsenal at Bangalore:				
1	Foreman, Carnatic Ordnance Artificer Company, 1st Class.			41 – –	
2	Ditto, ditto, 3d Class			62 – –	
10	Carnatic Ordnance Artificers			174 – –	
2	Native Maistry Artificers			32 – –	
13	Native Artificers			93 13 7	
	Writers and Stationery		– 9 –	50 – –	
					442 13 7
			Total per Annum - - *Rs.*		5,354 3 –
	7. Depôt at Bellary:				
1	Foreman, Carnatic Ordnance Artificer, 2d Class.			31 – –	
4	Carnatic Ordnance Artificer			72 – –	
8	Native Artificers			56 – –	
	Writers and Stationery			21 – –	
					180 4 –
			Total per Annum - - *Rs.*		2,163 – –
	8. Depôt at Trichinopoly:				
1	Foreman, Carnatic Ordnance Artificer Company, 2d Class.			26 – –	
4	Carnatic Ordnance Artificers			60 – –	
9	Native Artificers		– – 5	62 12 5	
	Writers and Stationery			28 – –	
					176 12 5
			Total per Annum - - *Rs.*		2,121 5 –
	9. Arsenal at Cannanore:				
1	Foreman, Carnatic Ordnance Artificer Company, 2d Class.			31 – –	
5	Carnatic Ordnance Artificers			93 – –	
10	Native Artificers			71 – 4	
	Writers and Stationery			28 – –	
					223 – 4
			Total per Annum - - *Rs.*		2,676 4 –

Appendix (B.)—Charges Personnel—Establishment maintained for Manufacturing Purposes—*continued.*

No.	Rank.	Staff Pay.	Regimental Allowances.	Total Pay.	Monthly Total.
	10. Arsenal at Vizagapatam:	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*
1	Carnatic Ordnance Artificer	- - -	- - -	21 - -	
2	Native Artificer Maistries	- - -	- - -	28 - -	
8	Native Artificers	- - -	- - -	63 6 7	
	Writers and Stationery	- - -	- - -	28 - -	
					140 6 7
			Total per Annum	*Rs.*	1,684 15 -
	11. Arsenal at Nagpore:				
1	Foreman Carnatic Ordnance Artificer Company, 3d Class.	- - -	- 6 -	20 - -	
11	Carnatic Ordnance Artificers	- - -	- - -	195 - -	
13	Native Artificers	- - -	- - -	92 10 1	
	Writers and Stationery	- - -	- - -	56 - -	
					368 10 1
			Total per Annum	*Rs.*	4,363 9 -
	12. Arsenal at Secunderabad:				
1	Foreman Carnatic Ordnance Artificer Company, 1st Class.	- - -	- - -	41 - -	
1	Ditto ditto 3d Class	- - -	- - -	26 - -	
12	Carnatic Ordnance Artificers	- - -	- - -	204 - -	
1	Native Artificer Maistry	- - -	- - -	14 - -	
26	Native Artificers	- - -	- - -	206 1 -	
	Writers and Stationery	- - -	- - -	50 - -	
					541 1 6
			Total per Annum	*Rs.*	6,493 1 -
	13. Arsenals and Depôts in Straits:				
1	Foreman Carnatic Ordnance Artificer Company, 2d Class.	- - -	- - -	28 12 11	
1	Carnatic Ordnance Artificer	- - -	- - -	18 12 11	
27	Native Artificers	- - -	- - -	476 - -	
	Writers and Stationery	- - -	- - -	36 - -	
					559 9 10
			Total per Annum	*Rs.*	6,715 6 -
	14. Arsenals and Depôts in Pegu Division:				
1	Overseer	- - -	- - -	83 12 9	
1	Foreman Carnatic Ordnance Artificer Company, 1st Class.	- - -	- - -	38 12 11	
2	Ditto ditto 2d Class	- - -	- - -	57 9 10	
1	Ditto ditto 3d Class	- - -	- - -	23 11 11	
12	Carnatic Ordnance Artificers	- - -	- - -	225 11 -	
1	Native Artificer Maistry	- - -	- - -	30 - -	
69	Native Artificers	- - -	- - -	977 - -	
	Writers and Stationery	- - -	- - -	193 - -	
					1,629 10 5
			Total per Annum	*Rs.*	19,555 13 -
	15. Depôt at Labuan:				
4	Native Artificers	- - -	- - -	67 - -	
	Writers and Stationery	- - -	- - -	13 - -	
					80 - -
			Total per Annum	*Rs.*	960 - -
			Grand Total per Annum	*Rs.*	2,17,525 5 -

Appendix (C.) of Ordnance Department Estimate.

Description of Articles supplied by the Commissariat to the Manufactories and Arsenals of the Ordnance Department.

Acid, muriatic.
Ditto, nitric.
Ditto, sulphuric.
Ammonia.
Antimony
Arsenic, yellow.
Axes, pick, Europe.
Armonia, bole.
Asphalte.

Bags of sorts.
Bamboos of sorts.
Barrels, wooden, ammunition.
Baskets, bamboo.
Bellows, forge, country, large.
Black, lamp.
Blocks, wooden, small.
Bolts, brass, Almirah.
Boiler, iron, cast.
Bones, cuttle fish.
Bottles.
Borax.
Boxes, ammunition of sorts.
Brass, old.
Bratties.
Brooms, rattan, with bamboo handles.
Brushes of sorts.
Buckles, brass.
Buckets, water, wooden, large and small.

Canisters, tin, to contain oil, small.
Candles, tallow and wax.
Camphor.
Canvas, Europe.
Carpets, for Government tents.
Casks, packing.
Carts, water, without casks.
Cases of sorts.
Casks.
Catgut.
Chisels of sorts.
Chests, arm, with hasps and hinges.
Chicks, tent, common.
Chisels, carpenter.
Chalk.
Cloth of sorts.
Coal, char.
Coir for making wads.
Collars, bullock, leather.
Coke.
Compasses, circular ruling.
Composition, kit.
Cups, China, common.
Copperas.
Cords, drum, bass, country.
Cots, iron.
Corks, common.
Corrosive sublimate.
Cotton, raw, for caulking.
Coultry.

Dammer.
Doolies
Dowels, iron.
Drums, common, shell, brass.
Dungaree.
Duck.
Dungaree, blue.
Dung, cow.
Duppah for tar.

Emery.
Escutcheons, brass.
Ether, sulphuric.

Fat, mutton.
Fibre, sunn, 1st quality.
Flax, plantain.
Flasks, powder, revolver.
Flour
Files of sorts.

Gamboge.
Glass, green, broken.
Guages, firmer, carpenter.
Glass, panes of sorts.
Glasses.
Ghurries, metal.
Globe lamp, with burner.
Glue, Bengal or country.
Galvanized, corrugated iron boat.
Gold leaves for ornamenting drums.
Grease.
Guards, leather, for sticks.
Guns.
Gunny bags.
Gutta percha.

Hair mattresses or numbas.
Handcuff.
Haversacks.
Hair, cow or sheep.
Hasps, iron.
Heads, drum.
Helves for axes, pick.
Ditto, mamoties.
Hides, buffalo of sorts.
Hinges.
Hooks.
Hoops, copper, of sorts.
Hyrometer.
Hulda, or nut gall, country.
Husk, paddy.

Indigo.
Iron of sorts.
Isinglass.

Jaggery.
Jars, empty, of sizes.

Knives, laboratory.

Lac seed.
Lamps, tin, for lanterns.
Lanterns.
Line, mer.
Lime, pulverised, unslaked.
Line, log.
Level, spirit.
Locks of sorts.

Machines to weigh 10 cwt. complete with weight.
Mallets, pins, tent.
Match, cotton.
Mangrove, wood.
Mats, bamboo.
Ditto, date.
Moulds, iron for casting balls, pistol revolver.
Muncheels, N. construction, complete, new.
Measures, bushel for coal.

Nails of sorts.
Needles of sorts.
Nipples, wrench, pistol revolver.
Nuts, gooseberry.

Oil of sorts.

Palmirah beams.
Paint of sorts.
Palms, hand, steel.
Paper, cartridge.
Pans, earthen.
Pepper, black.
Pewter.
Pins, tent.
Plummets, brass.
Pots and chatties.
Poles, door.

Quills, common, large.

Rammers, earth, with helves.
Rakes, iron, garden.
Rattans (50 per bundle.)
Rasps, ½ round 8-inch.
Ribbon, black, narrow.
Rings, brass, large.
Rod, cleaning, revolver.
Rope, country, of sorts.
Rosin.

Sal ammoniac.
Saleetah, gunny.
Salt, common.
Soda.
Saltpetre, raw.
Seats, moveable, limber.
Serge, coloured, common yellow.
Serge, sky blue.
Sheaves, garden.
Shells, cocoanut.
Skins, sheep, raw.
Sieves, bamboo.
Silver, nitrate of.
Snares, drum, common.
Soap, country.
Solder, brass or spelter.
Solder, copper.
Ditto, pewter.
Soops, common.
Soapnuts.
Staples, iron.
Steel, shear.
Sticks for sword exercise.
Steel, common.
Strainers, rattan.
Stones, oil, Turkey.
Straw, paddy.

(*continued*)

Appendix (C.) of Ordnance Department Estimate—*continued.*

Tallow.	Triangles.	Wax, bees.
Tape, tent, cotton.	Vices, bench, country.	Wax, sealing.
Thread of sorts.	Ditto, standing, ditto.	Ditto, vegetable.
Tiles, pan.	Vitriol, blue.	Webbing for saddle trees.
Timber of sorts.	Varnish, black.	Web girth, harness.
Tow, country.	Varnish, spirit.	Whiting.
Triangles.	Vinegar.	Wood, fire.
Traps, rat, iron-wire.		
Twine, country.	Walls, for tent, European, new.	Yarn, cotton.

Appendix (D.)—Of Ordnance Estimate.

Statement showing the Estimated Proportion in which Commissariat Supplies will be made to Provincial Arsenals.

	Rs.	*a.*	*p.*
Arsenal at Bangalore - - - - -	37,127	–	–
„ Bellary - - - - - -	3,057	5	8
„ Trichinopoly - - - - -	2,317	13	4
„ Vizagapatam - - - - -	19,906	9	10
„ Cannanore - - - - -	2,073	12	5
„ Nagpore - - - - -	19,413	9	4
„ Secunderabad - - - - -	22,670	1	4
„ Penang - - - - -	138	10	6
„ Singapore - - - - -	1,486	9	11
„ Pegu Division - - - - -	2,052	6	9
Total per Annum, *Rs.*	1,10,303	15	1

Appendix XXVII.

Commissariat Department.

I.—TITLE.—Charges Military Personnel.

Chap. I.	Total Amount. *Rs.*	*a.*	*p.*	Departmental Total. *Rs.*	*a.*	*p.*
Art. 1. Commissary General and Deputy Commissary General - - - - - -	75,629	12	–			
2. Office Establishment of ditto - - -						
3. Auditor of Commissariat Accounts - -	58,653	4	–			
4. Office Establishment of ditto „ - -						
5. Executive Establishments „ - -	4,88,808	9	–			
6. 2d Corps of Dhooly Bearers „ - -	2,44,345	8	–			
7. Public Cattle Establishment „ - -	5,78,828	3	–			
8. Remount Depôt, Oossoor „ - -	10,704	8	–			
9. Cattle Depôt, Hoonsdor „ - -	20,252	5	–			
10. Abkary Establishment „ - -	29,591	9	–			
11. Hospital Establishment „ - -	1,04,672	10	–			
12. Forest Establishment „ - -	776	–	–			
13. Hired Carriage Bullocks „ - -	91,179	2	–			
14. Bullock Transit „ - -	1,56,840	–	–			
15. Boat Establishment, Rangoon „ - -	1,524	–	–			
16. Hired Bamboo Coolies, Moulmein „ - -	26,194	–	–			
17. Slaughtered Cattle Establishment „ - -	13,957	8	–			
18. Temporary Commissariat ditto „ - -	8,850	–	–			
19. Temporary Hospital ditto „ - -	7,551	13	–			
				19,18,358	11	–

Appendix XXVII.—*continued.*

II.—TITLE.—CHARGES MILITARY MATERIEL—Requiring the Local Disbursement of Cash.

	Total Amount.			Departmental Total.		
	Rs.	*a.*	*p.*	*Rs.*	*a.*	*p.*
CHAP. I. *Payments on account of Supplies to the General Government of India:*						
Art. 1. Supplies of Stores	3,26,930	10	–			
2. Supplies of Carriage and Attendants	1,96,158	6	–			
				5,23,089	–	–
CHAP. II. *Payments on account of Supplies to the Bengal Presidency:*						
Art. 1. Supplies of Stores	—					
2. Supplies of Carriage and Attendants	—					
				—		
CHAP. III. *Payments on account of Supplies to the Bombay Presidency:*						
Art. 1. Supplies of Stores	2,583	3	3			
2. Supplies of Carriage and Attendants	1,549	14	9			
				4,133	2	–
CHAP. IV. *Payments on account of Supplies to the Government of Prince of Wales Island:*						
Art. 1. Supplies of Stores	374	5	7			
2. Supplies of Carriage and Attendants	214	9	9			
				588	15	4
CHAP. V. *Payments on account of Supplies to the Government of Ceylon:*						
Art. 1. Supplies of Stores	—					
2. Supplies of Carriage and Attendants	—					
				—		
CHAP. VI. *Payments on account of Supplies made to Her Majesty's Government of Labuan:*						
Art. 1. Supplies of Stores	3,390	–	10			
2. Supplies of Carriage and Attendants	2,034	–	6			
				5,424	1	4
CHAP. VII. *Payments on account of Supplies made to Her Majesty's Government of Sydney:*						
Art. 1. Supplies of Stores	—					
2. Supplies of Carriage and Attendants	—					
				—		
CHAP. VIII. *Payments on account of Supplies to Her Majesty's Government of China:*						
Art. 1. Supplies of Stores	691	1	1			
2. Supplies of Carriage and Attendants	—					
				691	1	1
CHAP. IX. *Payments on account of Supplies between Departments:*						
Sec 1. Supplies of Stores:						
Art. 1. Barrack Department	1,42,957	4	7			
2. Camp Equipage Department	80,000	–	–			
3. Medical Department	48,085	12	9			
4. Ordnance Department	3,88,729	–	7			
5. Tour of his Excellency the Commander-in-Chief	2,734	4	5			
6. Clothing Store Department	8,949	11	5			
7. Supplies to Public Offices (Military)	4,021	3	5			
8. Supplies to Stationery Depôt for Military Offices, &c.	16,124	14	6			
EASTERN SETTLEMENTS:						
Art. 1. Barrack Department	17,435	–	–			
2. Medical Department	1,600	–	–			
3. Ordnance Department	2,052	6	9			
				7,12,689	10	5

(*continued*)

Appendix XXVII.—II. Title.—Charges Military Materiel, &c.—*continued.*

	Total Amount.			Departmental Total.		
Sec. II. Supplies of Carriage and Attendants:	*Rs.*	*a.*	*p.*	*Rs.*	*a.*	*p.*
Art. 1. Barrack Department	—					
2. Camp Equipage Department	1,90,633	14	1			
3. Medical Department	9,617	2	7			
4. Ordnance Department	44,666	3	8			
5. Tour of his Excellency the Commander-in-Chief	1,367	2	2			
Eastern Settlements:						
Art. 1. Barrack Department	70,560	–	–			
2. Ordnance Department	—					
3. Medical Department	876	–	–			
				3,17,720	6	6
Sec. III. Supplies of Freight:						
Art. 1. Freight for Supplies from London	—					
2. Freight for Stores shipped from Port to Port	48,000	–	–			
				48,000	–	–
Sec. IV. Supplies for miscellaneous Carriage	5,00,000	–	–			
				5,00,000	–	–
Chap. X. *Payments on account of Army Supplies:*						
Art. 1. Arrack Supplies to the Army	5,23,082	–	–			
2. Cavalry Supplies	27,252	–	–			
3. Artillery Draught Cattle Supplies	40,252	5	9			
4. Grain and Provision Supplies	5,71,995	–	–			
5. European Military Hospital Supplies	2,72,951	–	–			
6. Native Military Hospital Supplies	13,680	–	–			
7. Supplies of Personal Appointment	1,831	6	9			
8. European Victualling Supplies	8,87,175	8	4			
9. Supplies of Beer from England	5,94,727	–	–			
10. Supplies of Bedding to Europeans	18,549	15	4			
11. Subsistence to Military Prisoners	3,600	–	–			
Eastern Settlements:						
Art. 1. Gram and Provision Supplies	2,64,835	–	–			
2. Victualling Supplies	8,76,431	2	7			
3. Europe Hospital Supplies	87,345	–	–			
4. Native Hospital Supplies	9,764	2	7			
5. Supplies of Bedding	6,784	–	–			
				42,00,255	9	4
Chap. XI. *Payment on account of Services under the direct control of the Commissariat Department:*						
Art. 1. Public Cattle Department	4,25,908	10	2			
2. Remount Department	1,54,239	5	8			
3. Scavengers' Department	2,901	7	–			
4. Timber Supplies to Commissariat Stock	95,144	–	–			
Eastern Settlements:						
1. Public Cattle	1,87,342	5	9			
2. Timber Supplies	47,362	4	8			
				9,12,898	6	3
Chap. II. *Supplies of Freight for Commissariat Department:*						
Art. 1. Proportion of Freight paid for Supplies between Madras and London	18,437	–	–	18,437	–	–
			Rs.	72,43,926	15	3

Appendix XXVII—*continued.*

III.—TITLE.—Reserve Commissariat Stock—To be Expended during the Year.

	Total Amount.			Departmental Total.		
	Rs.	*a.*	*p.*	*Rs.*	*a.*	*p.*
Chap. I.—*Supplies of Stores to Commissariat Department.*						
Sec. I.—Supplies between Departments:						
Art. 1. Barrack Department	25,486	–	–			
2. Camp Equipage Department	20,184	–	–			
3. Medical Department	2,343	–	–			
4. Ordnance Department	—					
5. Tour of the Commander-in-Chief	—					
6. Clothing Store Department	—					
7. Supplies to Public Offices (Military)	4,796	–	–			
8. Supplies to Stationery Depôt for Military Offices	—					
Eastern Settlements:						
1. Barrack Department	8,420	–	–			
2. Medical Department	2,864	–	–			
3. Ordnance Department	—					
				64,092	–	–
Sec. II.—Army Supplies:						
Art. 1. Arrack Supplies to the Army	1,64,283	–	–			
2. Cavalry Supplies	12,843	–	–			
3. Artillery Draught Cattle Supplies	7,485	–	–			
4. Grain and Provision Supplies	89,643	–	–			
5. European Military Hospital Supplies	14,756	–	–			
6. Native Military Hospital Supplies	1,976	–	–			
7. Supplies of Personal Appointments	247	–	–			
8. Victualling Supplies	1,87,425	–	–			
9. Supplies of Beer from England	1,48,300	–	–			
10. Supplies of Bedding to European Troops	—					
11. Subsistence to Military Prisoners	476	–	–			
				6,27,434	–	–
Eastern Settlements:						
Art. 1. Gram and Provision Supplies	1,24,500	–	–			
2. Victualling Supplies	87,800	–	–			
3. European Hospital Supplies	4,214	–	–			
4. Native Hospital Supplies	1,648	–	–			
5. Supplies of Bedding	1,800	–	–			
				2,19,962	–	–
Sec. III.—Supplies on Account of Services under the direct control of the Commissariat Department:						
Art. 1. Public Cattle Department for the maintenance of Elephants, Camels and Bullocks	1,47,450	–	–			
2. Remount Department	48,000	–	–			
3. Scavenger Department	—					
4. Timber Supplies	3,76,485	–	–			
Eastern Settlement:						
Art. 1. Public Cattle Department for the maintenance of Elephants, Camels and Bullocks	46,000	–	–			
2. Timber Supplies	1,84,900	–	–			
				8,02,835	–	–
Sec. IV.—Supplies to the General Government of India	24,500	–	–	24,500	–	–
Sec. V.—Supplies to the Bombay Presidency	1,200	–	–	1,200	–	–
Sec. VI.—Supplies to the Colonial Governments:						
Art. 1. Government of Prince of Wales Island	—					
2. Government of Ceylon	—					
3. Government of Labuan	—					
4. Government of China	—			—		

Appendix XXVII.—III. Title.—Reserve Commissariat Stock, &c.—*continued.*

	Total Amount.	Departmental Total.
	Rs. a. p.	*Rs.* a. p.
Sec. VII.—Supplies of Horses to the Army through Ordnance Department - - - -	7,01,434 5 –	7,01,434 5 –
Sec. XIII.—Supplies of Stores to Civil Departments:		
Art. 1. Civil Hospitals - - - - - -	45,977 4 7	
2. Ecclesiastical Department - - - -	6,325 15 4	
3. General Department (Treasury Escorts) -	2,532 – 5	
4. Post Department - - - - -	600 14 –	
5. Government Museum - - - - -	10,891 11 11	
6. Judicial Department - - - - -	9,611 5 9	
7. Marine Department - - - - -	94 6 3	
8. Madras Exhibition - - - - -	9,036 – 11	
9. Revenue Department - - - - -	8,062 7 3	
10. Civil Stationery - - - - -	2,159 4 2	
11. Tour of the Honourable the Governor - -	—	
		95,291 6 7
Total of Supplies from Commissariat Stock - - - *Rs.*		25,36,748 11 7

Appendix (A.) of Commissariat Estimate.

No.	Rank.	Staff Pay.	Regimental Allowances.	Total Pay.	Monthly Total.
	Commissariat Department:	*Rs.* a. p.	*Rs.* a. p.	*Rs.* a. p.	*Rs.* a. p.
1	Commissary General - - - -	2,198 7 9	243 8 –	2,441 15 9	
1	Deputy - ditto - - - -	1,063 10 11	758 12 –	1,822 6 11	
	Office Establishment - - - -	- - -	- - -	2,038 1 –	
					6,302 7 8
			Total per annum - - *Rs.*		75,629 12 –
1	Commissariat Auditor - - - -	1,063 10 4	293 10 –	1,357 4 4	
	Office Establishment - - - -	- - -	- - -	3,530 8 –	
					4,887 12 4
			Total per annum - - *Rs.*		58,653 4 –
	Executive Establishments:				
1	Assistant Commissary General - -	709 15	293 10 –	1,003 9 8	
1	Ditto - - ditto - - - -	709 15 –	342 5 –	1,052 4 8	
1	Ditto - - ditto - - - -	709 15 –	293 10 –	1,003 9 8	
1	Ditto - - ditto - - - -	709 15 –	293 10 –	1,003 9 8	
1	Ditto - - ditto - - - -	709 15 –	293 10 –	1,003 9 8	
1	Deputy Assistant Commissary General -	356 2 10	293 10 –	649 12 10	
1	Ditto - - ditto - - - -	356 2 10	293 10 –	649 12 10	
1	Ditto - - ditto - - - -	356 2 10	293 10 –	649 12 10	
1	Ditto - - ditto - - - -	356 2 10	293 10 –	649 12 10	
1	Ditto - - ditto - - - -	356 2 10	293 10 –	649 12 10	
1	Ditto - - ditto - - - -	356 2 10	195 12 –	551 14 10	
1	Ditto - - ditto - - - -	356 2 10	293 10 –	649 12 10	
1	Ditto - - ditto - - - -	356 2 10	293 10 –	649 12 10	
1	Ditto - - ditto - - - -	356 2 10	293 10 –	649 12 10	
1	Sub-Assistant Commissary General -	256 2 10	293 10 –	549 12 10	
1	Ditto - - ditto - - - -	181 2 10	195 12 –	376 14 10	
1	Ditto - - ditto - - - -	356 2 10	195 12 –	551 14 10	
1	Ditto - - ditto - - - -	356 2 10	195 12 –	551 14 10	
1	Ditto - - ditto - - - -	356 2 10	195 12 –	551 14 10	
1	Ditto - - ditto - - - -	181 2 10	195 12 –	376 14 10	
1	Ditto - - ditto - - - -	356 2 10	293 10 –	649 12 10	
1	Ditto - - ditto - - - -	356 2 10	195 12 –	551 14 10	
1	Ditto - - ditto - - - -	181 2 10	293 10 –	474 12 10	
1	Ditto - - ditto - - - -	181 2 10	195 12 –	376 14 10	
1	Ditto - - ditto - - - -	356 2 10	293 10 –	649 12 10	
1	Ditto - - ditto - - - -	181 2 10	195 12 –	376 14 10	
1	Ditto - - ditto - - - -	181 2 10	195 12 –	376 14 10	
1	Ditto - - ditto - - - -	181 2 10	195 12 –	376 14 10	
1	Ditto - - ditto - - - -	181 2 10	195 12 –	376 14 10	
1	Ditto - - ditto - - - -	181 2 10	293 10 –	474 12 10	
1	Ditto - - ditto - - - -	181 2 10	195 12 –	376 14 10	
1	Ditto - - ditto - - - -	181 2 10	195 12 –	376 14 10	
1	Ditto - - ditto - - - -	181 2 10	195 12 –	376 14 10	
1	Ditto - - ditto - - - -	181 2 10			

Appendix (A.) of Commissariat Estimate—*continued.*

No.	Rank.	Staff Pay.	Regimental Allowances.	Total Pay.	Monthly Total.
	Executive Establishments—*continued.*	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*
1	Deputy Commissary - - - -	250 – –	*195 12 –	—	
1	Assistant Commissary - - - -	200 – –	195 12 –	395 12 –	
1	Deputy Assistant Commissary - -	120 – –	164 14 –	284 14 –	
1	Acting Deputy Assistant Commissary -	225 10 6	- - -	225 10 6	
11	Conductors - - - - - -	1,512 14 –	- - -	1,512 14 –	
11	Sub-Conductors - - - - -	988 7 2	- - -	988 7 2	
35	Staff Serjeants - - - - -	1,910 5 10	- - -	1,910 5 10	
					24,261 3 4
			Total per annum - - -	*Rs.*	2,91,134 8 2
	Executive & Office Establishment Madras - - -		- - -	2,180 9 4	
	Executive Establishment Palaveram -	- - -	- - -	28 – –	
	Ditto - ditto - St. Thos. Mount	- - -	- - -	70 – –	
	Ditto - ditto - Poonamallee -	- - -	- - -	42 – –	
	Ditto - ditto - Tripasore -	- - -	- - -	10 8 –	
	Office - ditto - Vellore - -	- - -	- - -	185 8 –	
	Executive - ditto - Vellore - -	- - -	- - -	17 8 –	
	Ditto - ditto - Arcot - -	- - -	- - -	25 – –	
	Ditto - ditto - Chingleput -	- - -	- - -	10 8 –	
	Ditto - ditto - Arnee - -	- - -	- - -	10 8 –	
	Ditto - ditto - Chittoor - -	- - -	- - -	14 – –	
	Ditto - ditto - Cuddalore -	- - -	- - -	28 – –	
	Office - ditto - Trichinopoly -	- - -	- - -	311 8 –	
	Executive - ditto - Trichinopoly -	- - -	- - -	17 8 –	
	Ditto - ditto - Dindigul -	- - -	- - -	14 – –	
	Ditto - ditto - Madura - -	- - -	- - -	14 – –	
	Ditto - ditto - Palamcottah -	- - -	- - -	21 – –	
	Ditto - ditto - Negapatam -	- - -	- - -	14 – –	
	Ditto - ditto - Salem - -	- - -	- - -	14 – –	
	Office - ditto - Jackatalla -	- - -	- - -	144 – –	
	Executive - ditto - Jackatalla -	- - -	- - -	42 – –	
	Ditto - ditto - Ootacamund -	- - -	- - -	17 8 –	
	Office - ditto - Bangalore -	- - -	- - -	317 – –	
	Executive - ditto - Bangalore -	- - -	- - -	84 – –	
	Office - ditto Mysore W. Range	- - -	- - -	390 5 4	
	Ditto - ditto - Bellary - -	- - -	- - -	238 – –	
	Executive - ditto - Bellary - -	- - -	- - -	116 12 –	
	Ditto - ditto - Ramandroog -	- - -	- - -	5 – –	
	Ditto - ditto - Gooty - -	- - -	- - -	21 – –	
	Ditto - ditto - Cuddapah -	- - -	- - -	17 8 –	
	Ditto - ditto - Kurnool - -	- - -	- - -	24 – –	
	Office - ditto - Cannanore -	- - -	- - -	255 8 –	
	Executive - ditto - Cannanore -	- - -	- - -	95 – –	
	Office - ditto - Mangalore -	- - -	- - -	48 – –	
	Executive - ditto - Calicut - -	- - -	- - -	28 – –	
	Ditto - ditto - Maliapooram -	- - -	- - -	42 – –	
	Ditto - ditto - Cochin - -	- - -	- - -	92 8 –	
	Office - ditto - Masulipatam -	- - -	- - -	281 – –	
	Executive - ditto - Masulipatam -	- - -	- - -	279 4 –	
	Office - ditto - Vizagapatam -	- - -	- - -	116 8 –	
	Executive - ditto - Vizagapatam -	- - -	- - -	35 – –	
	Ditto - ditto - Condapilly -	- - -	- - -	10 8 –	
	Ditto - ditto - Ellore - -	- - -	- - -	10 8 –	
	Ditto - ditto - Dowlaswarum -	- - -	- - -	20 8 –	
	Ditto - ditto - Samulcottah -	- - -	- - -	14 8 –	
	Ditto - ditto - Vizianagram -	- - -	- - -	14 8 –	
	Ditto - ditto - Barhampore -	- - -	- - -	14 8 –	
	Ditto - ditto - Chicacole -	- - -	- - -	14 – –	
	Office - ditto - Secunderabad -	- - -	- - -	531 – –	
	Executive - ditto - Secunderabad -	- - -	- - -	88 8 –	
	Office - ditto - Kamptee -	- - -	- - -	447 – –	
	Executive - ditto - Kamptee -	- - -	- - -	59 12 1	
	Ditto - ditto - Seetabuldee -	- - -	- - -	28 – –	
	Office - ditto - Jaulnah -	- - -	- - -	19 – –	
	Executive - ditto - Jaulnah -	- - -	- - -	78 – –	
	Office - ditto - Rangoon -	- - -	- - -	1,623 8 –	
	Executive - ditto - Rangoon -	- - -	- - -	1,377 – –	
	Office - ditto - Pegu - -	- - -	- - -	70 – –	
	Executive - ditto - Pegu - -	- - -	- - -	—	
	Office - ditto - Bassein - -	- - -	- - -	70 – –	
	Executive - ditto - Bassein - -	- - -	- - -	119 – –	

* Serving in Hong Kong; salary debitable to the Crown.

Appendix (A.) of Commissariat Estimate—*continued.*

No.	Rank.	Staff Pay.	Regimental Allowances.	Total Pay.	Monthly Total.
	Executive Establishments—*continued.*	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*
	Executive Establishment, Henzadah -	- - -	- - -	98 - -	
	Office - ditto - Moulmein -	- - -	- - -	720 - -	
	Executive - ditto - Moulmein -	- - -	- - -	493 8 -	
	Ditto - ditto - Tavoy - -	- - -	- - -	46 8 -	
	Ditto - ditto - Mergni - -	- - -	- - -	43 - -	
	Ditto - ditto - Sittang - -	- - -	- - -	49 13 4	
	Office - ditto - Tonghoo -	- - -	- - -	634 - 8	
	Executive - ditto - Tonghoo -	- - -	- - -	444 - -	
	Office - ditto - Shouaygheen -	- - -	- - -	170 - -	
	Executive - ditto - Shouaygheen -	- - -	- - -	242 13 4	
	Office - ditto - Thyetmew -	- - -	- - -	1,042 - -	
	Executive - ditto - Thyetmew -	- - -	- - -	475 - -	
	Ditto - ditto - Meady - -	- - -	- - -	485 - -	
	Office - ditto - Meady - -	- - -	- - -	360 - -	
	Executive - ditto - Prome - -	- - -	- - -	60 - -	
	Ditto - ditto - Tabulla - -	- - -	- - -	53 - -	
	Ditto - ditto - Pounday - -	- - -	- - -	60 - -	
	Office - - ditto - Singapore -	- - -	- - -	205 - -	
	Executive - ditto - Singapore -	- - -	- - -	270 - -	
	Ditto - ditto - Malacca - -	- - -	- - -	94 - -	
	Ditto - ditto - Penang - -	- - -	- - -	99 - -	
	Ditto - ditto - Labuan - -	- - -	- - -	—	
					16,472 13 5
			Total per annum - -	*Rs.*	1,97,674 1 -
	2d Corps Dooly Bearers - Madras - - -	- - -	- - -	1,806 - -	
	Ditto - - Vellore - - -	- - -	- - -	129 - -	
	Ditto - - Trichinopoly - -	- - -	- - -	243 - -	
	Ditto - - Jackatalla - - -	- - -	- - -	288 - -	
	Ditto - - Bangalore - - -	- - -	- - -	1,158 - -	
	Ditto - - Mysore Western Range	- - -	- - -	60 - -	
	Ditto - - Bellary - - -	- - -	- - -	390 - -	
	Ditto - - Rangoon - - -	- - -	- - -	2,905 8 -	Hired.
	Ditto - - Cannanore - - -	- - -	- - -	78 - -	
	Ditto - - Cannanore - - -	- - -	- - -	261 9 -	Hired.
	Ditto - - Maliapooram - -	- - -	- - -	471 - -	
	Ditto - - Secunderabad - -	- - -	- - -	774 - -	
	Ditto - - Secunderabad - -	- - -	- - -	963 - -	Hired.
	Ditto - - Kamptee - - -	- - -	- - -	303 - -	
	Ditto - - Jaulnah - - -	- - -	- - -	150 - -	
	Ditto - - Jaulnah - - -	- - -	- - -	240 - -	Hired.
	Ditto - - Bassein - - -	- - -	- - -	498 - -	Hired.
	Ditto - - Henzadah - - -	- - -	- - -	468 - -	Hired.
	Ditto - - Calicut - - -	- - -	- - -	36 - -	Hired.
	Ditto - - Sittang - - -	- - -	- - -	550 1 4	Hired.
	Ditto - - Tonghoo - - -	- - -	- - -	2,262 - -	Hired.
	Ditto - - Shouaygheen - -	- - -	- - -	973 - 8	Hired.
	Ditto - - Thyetmew - - -	- - -	- - -	2,985 - -	Hired.
	Ditto - - Meady - - -	- - -	- - -	2,031 8 -	Hired.
	Ditto - - Prome - - -	- - -	- - -	309 - -	Hired.
	Ditto - - Mangalore - - -	- - -	- - -	30 - -	Hired.
					20,362 2 -
			Total per annum - -	*Rs.*	2,44,345 8 -
	Public Cattle Establishment - - - Madras - -	- - -	- - -	506 12 4	
	Ditto - - - Cauverypauk - -	- - -	- - -	1,798 14 2	
	Ditto - - - Trichinopoly - -	- - -	- - -	897 3 6	
	Ditto - - - Jackatalla - -	- - -	- - -	194 5 1	
	Ditto - - - Bangalore - -	- - -	- - -	2,920 2 10	
	Ditto - - - Mysore - - Western Range	- - -	- - -	9,436 8 2	
	Ditto - - - Bellary - -	- - -	- - -	2,642 10 1	
	Ditto - - - Cannanore - -	- - -	- - -	691 7 1	
	Ditto - - - Calicut - -	- - -	- - -	268 1 9	
	Ditto - - - Maliapooram - -	- - -	- - -	481 2 1	
	Ditto - - - Ittekerry - -	- - -	- - -	119 4 -	
	Ditto - - - Secunderabad -	- - -	- - -	5,308 14 1	
	Ditto - - - Kamptee - -	- - -	- - -	5,725 10 11	
	Ditto - - - Jaulnah - -	- - -	- - -	1,031 13 8	

Appendix (A). of Commisssariat Estimate—*continued.*

No.	Rank.	Staff Pay.	Regimental Allowances.	Total Pay.	Monthly Total.
		Rs. a. p.	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*
	Public Cattle Establishment - - - Rangoon - -	- - -	- - -	3,635 1 11	
	Ditto - - - Pegu - -	- - -	- - -	65 11 8	
	Ditto - - - Bassein - -	- - -	- - -	202 8 10	
	Ditto - - - Moulmein - -	- - -	- - -	596 10 6	
	Ditto - - - Sittang - -	- - -	- - -	314 15 8	
	Ditto - - - Tonghoo - -	- - -	- - -	4,033 4 3	
	Ditto - - - Shouaygheen -	- - -	- - -	1,508 9 3	
	Ditto - - - Thyetmew -	- - -	- - -	3,106 15 11	
	Ditto - - - Meady - -	- - -	- - -	2,137 8 6	
	Ditto - - - Prome - -	- - -	- - -	528 1 7	
	Ditto - - - Tabulla - -	- - -	- - -	83 5 1	
					48,235 10 11
	Remount Depot, Oossoor:		Total per annum - - *Rs.*		5,78,828 3 –
	Office Establishment - - - -	- - -	- - -	345 12 –	
	Chabookswars Establishment - -	- - -	- - -	280 – –	
	Executive Establishment - - -	- - -	- - -	24 8 –	
	1 Sub-Conductor - - - -	96 1 4	- - -	96 1 4	
	2 Staff Sergeants - - - -	106 9 6	- - -	106 9 6	
	1 Farrier Major - - - - -	39 1 10	- - -	39 1 10	
					892 – 8
	Cattle Depot, Hoonsoor:		Total per annum - - *Rs.*		10,704 8 –
	Maintenance of young Bullocks - -	- - -	- - -	1,538 5 –	
	1 Sub-Conductor - - - - -	96 1 4	- - -	96 1 4	
	1 Staff Sergeant - - - - -	53 4 9	- - -	53 4 9	
					1,687 11 1
			Total per annum - - *Rs.*		20,252 5 –
	Forest Establishment, Mysore - -	- - -	- - -	64 10 8	
					64 10 8
			Total per annum - - *Rs.*		776 – –
	Hired Carriage Bullocks, Mangalore -	- - -	- - -	357 – –	
	Ditto - - - Calicut - -	- - -	- - -	308 – –	
	Ditto - - - Maliapooram -	- - -	- - -	364 – –	
	Ditto - - - Secunderabad -	- - -	- - -	3,079 – –	
	Ditto - - - Kamptee -	- - -	- - -	1,799 8 –	
	Ditto - - - Hoossingabad -	- - -	- - -	207 8 –	
	Ditto - - - Baitool - -	- - -	- - -	27 – –	
	Ditto - - - Nursingapoor -	- - -	- - -	185 – –	
	Ditto - - - Bassein - -	- - -	- - -	73 11 9	
	Ditto - - - Henzadah -	- - -	- - -	75 – –	
	Ditto - - - Moulmein -	- - -	- - -	975 15 9	
	Ditto - - - Sittang - -	- - -	- - -	146 8 8	
					7,598 4 2
			Total per annum - - *Rs.*		91,179 2 –
	Bullock transit, Secunderabad - -	- - -	- - -	13,070 – –	
					13,070 – –
			Total per annum - - *Rs.*		1,56,840 – –
	Boat Crew, Rangoon - - - -	- - -	- - -	96 – –	
	Ditto - Thyetmew - - -	- - -	- - -	31 – –	
					127 – –
			Total per annum - - *Rs.*		1,524 – –
	Mired Bamboo Coolies, Moulmein - -	- - -	- - -	2,182 13 4	
					2,182 13 4
			Total per annum - - *Rs.*		26,194 – –

Appendix (A.) of Commissariat Estimate—*continued.*

No.	Rank.	Staff Pay.	Regimental Allowances.	Total Pay.	Monthly Total.
		Rs. a. p.	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*
	Slaughter Cattle Attendants, Moulmein	- - -	- - -	218 - -	
	Ditto - - ditto - - Tonghoo -	- - -	- - -	440 10 -	
	Ditto - - ditto - - Thyetmew	- - -	- - -	360 - -	
	Ditto - - ditto - - Meady -	- - -	- - -	84 8 -	
	Ditto - - ditto - - Prome -	- - -	- - -	60 - -	
					1,163 2 -
			Total per Annum - - *Rs.*		13,957 8 -
	Abkarry Bazar Establishments, in connexion with Commissariat Department:				
	Bellary - - - - - -	- - -	- - -	675 10 6	
	Cannanore - - - - - -	- - -	- - -	712 5 10	
	Trichinopoly - - - - -	- - -	- - -	671 12 1	
	Jackatalla - - - - - -	- - -	- - -	406 3 -	
					2,465 15 5
			Total per Annum - - *Rs.*		29,591 8 9
	Temporary Commissariat Establishment:				
	Jackatalla - - - - - -	- - -	- - -	14 - -	
	Hydrabad Sub-Force - - - -	- - -	- - -	59 - -	
	Moulmein - - - - - -	- - -	- - -	160 - -	
	Tonghoo - - - - - -	- - -	- - -	186 8 -	
	Thyetmew - - - - - -	- - -	- - -	318 - -	
					737 8 -
			Total per Annum - - *Rs.*		8,850 - -
	Hospital Establishments.				
	General Hospital Presidency - -	- - -	- - -	244 8 -	
	Hospital Establishment for Troops -	- - -	- - -	209 8 -	
	Hospital Stores - - - - -	- - -	- - -	37 - -	
	Native Hospital Establishment - -	- - -	- - -	119 5 4	
	Palaveram:				
	European Hospital Establishment for Troops - - - - - -	- - -	- - -	46 13 4	
	Native Hospital Establishment - -	- - -	- - -	24 8 -	
	St. Thomas' Mount:				
	European Hospital Establishment for Troops - - - - - -	- - -	- - -	313 4 -	
	Poonamallee:				
	European Depôt Hospital - - -	- - -	- - -	215 8 -	
	Native Hospital Establishment - -	- - -	- - -	6 4 -	
	Tripasore:				
	European Hospital Establishment - -	- - -	- - -	13 - -	
	Poolicarney:				
	European Hospital Establishment for Troops - - - - - -	- - -	- - -	53 13 4	
	Vellore:				
	European Hospital Establishment for Troops - - - - - -	- - -	- - -	8 - -	
	Native Hospital Establishment for Troops	- - -	- - -	11 - -	
	Arnee:				
	Native Hospital Establishment - -	- - -	- - -	3 8 -	
	Chittoor:				
	Native Hospital Establishment - -	- - -	- - -	3 8 -	
	Cuddalore:				
	European Hospital Establishment - -	- - -	- - -	28 12 -	

Appendix (A.) of Commissariat Estimate—*continued.*

No.	Rank.	Staff Pay.			Regimental Allowances.			Total Pay.			Monthly Total.		
	Trichinopoly:	*Rs.*	*a.*	*p.*	*Rs.*	*a.*	*p.*	*Rs.*	*a.*	*p.*	*Rs.*	*a.*	*p.*
	European Hospital Establishment Garrison	-	-	-	-	-	-	9	8	-			
	European Hospital Establishment for Troops	-	-	-	-	-	-	231	12	-			
	Hospital Stores	-	-	-	-	-	-	17	8	-			
	Native Hospital Establishment	-	-	-	-	-	-	27	8	-			
	Madura:												
	Native Hospital Establishment	-	-	-	-	-	-	3	-	-			
	Salem:												
	Native Hospital Establishment	-	-	-	-	-	-	3	-	-			
	Jackatalla:												
	European Hospital Establishment for Troops	-	-	-	-	-	-	28	-	-			
	Convalescent Depôt	-	-	-	-	-	-	280	8	-			
	Native Hospital Establishment	-	-	-	-	-	-	13	-	-			
	Paulghaut:												
	Native Hospital Establishment	-	-	-	-	-	-	13	8	-			
	Bangalore:												
	European Hospital Establishment Garrison	-	-	-	-	-	-	42	12	-			
	European Hospital Establishment for Troops	-	-	-	-	-	-	538	8	-			
	Hospital Store Establishment	-	-	-	-	-	-	35	8	-			
	Hospital Establishment for Diseased Women	-	-	-	-	-	-	36	-	-			
	Macara:												
	Native Hospital Establishment	-	-	-	-	-	-	44	-	-			
	Mysore:												
	European Hospital Establishment for Troops	-	-	-	-	-	-	69	4	-			
	Hurryhur:												
	European Hospital Establishment for Troops	-	-	-	-	-	-	51	-	-			
	Native Hospital Establishment for Troops	-	-	-	-	-	-	33	-	-			
	Hoonsoor:												
	Native Hospital Establishment	-	-	-	-	-	-	26	-	-			
	French Rocks:												
	Native Hospital Establishment	-	-	-	-	-	-	26	-	-			
	Manantoddy:												
	Native Hospital Establishment	-	-	-	-	-	-	7	-	-			
	Bellary:												
	Hospital Store Establishment	-	-	-	-	-	-	21	-	-			
	European Hospital Establishment for Troops	-	-	-	-	-	-	299	12	-			
	Native Hospital Establishment for Troops	-	-	-	-	-	-	32	4	-			
	Ramandroog:												
	European Hospital Establishment for Troops	-	-	-	-	-	-	59	-	-			
	Cumbum:												
	Station Hospital	-	-	-	-	-	-	14	-	-			

Appendix (A.) of Commissariat Estimate—*continued.*

No.	Rank.	Staff Pay.	Regimental Allowances.	Total Pay.	Monthly Total.
		Rs. a. p.	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*
	Gooty:				
	Garrison Hospital	- - -	- - -	4 - -	
	Cannanore:				
	European Hospital Establishment for Troops	- - -	- - -	201 - -	
	Garrison Hospital	- - -	- - -	34 4 -	
	Native Hospital Establishment	- - -	- - -	24 - -	
	Maliapooram:				
	European Hospital Establishment for Troops	- - -	- - -	74 8 -	
	Mangalore:				
	European Hospital Establishment for Troops	- - -	- - -	63 4 -	
	Sircy:				
	Native Hospital Establishment	- - -	- - -	12 - -	
	Tellicherry:				
	Native Hospital Establishment	- - -	- - -	14 8 -	
	Honore:				
	Native Hospital Establishment	- - -	- - -	12 - -	
	Sedashegur:				
	Native Hospital Establishment	- - -	- - -	12 - -	
	Quilon:				
	Native Hospital Establishment	- - -	- - -	17 8 -	
	Pootoor:				
	Native Hospital Establishment	- - -	- - -	16 - -	
	Masulipatam:				
	Station Hospital Establishment	- - -	- - -	73 9 10	
	Native Hospital Establishment	- - -	- - -	14 - -	
	Vizagapatam:				
	European Hospital Establishment for Troops	- - -	- - -	190 - -	
	Garrison Hospital Establishment	- - -	- - -	18 8 -	
	Dowlaishweram:				
	European Hospital Establishment for Troops	- - -	- - -	36 - -	
	Condapillay:				
	Native Hospital Establishment	- - -	- - -	5 - -	
	Ellore:				
	Native Hospital Establishment	- - -	- - -	4 - -	
	Rajapore:				
	Native Hospital Establishment	- - -	- - -	12 - -	
	Berhampore:				
	Native Hospital Establishment	- - -	- - -	7 - -	
	Russelcondah:				
	Native Hospital Establishment	- - -	- - -	18 - -	

Appendix (A.) of Commissariat Estimate—*continued.*

No.	Rank.	Staff Pay.	Regimental Allowances.	Total Pay.	Monthly Total.
		Rs. a. p.	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*
	Cuttack :				
	Native Hospital Establishment - -	- - -	- - -	21 8 –	
	Ongole :				
	Native Hospital Establishment - -	- - -	- - -	18 8 –	
	Secunderabad :				
	European Hospital Establishment for Troops - - - - - -	- - -	- - -	770 6 10	
	Cantonment Hospital Establishment for Troops - - - - - -	- - -	- - -	25 8 8	
	Hospital Store Establishment - -	- - -	- - -	23 8 –	
	Native Hospital Establishment - -	- - -	- - -	59 6 –	
	Kamptee :				
	European Hospital Establishment for Troops - - - - - -	- - -	- - -	385 6 –	
	Native Hospital Establishment - -	- - -	- - -	48 5 9	
	Seetabuldee :				
	European Hospital Establishment - -	- - -	- - -	32 14 –	
	Native Hospital Establishment - -	- - -	- - -	20 9 9	
	Hosingabad :				
	Native Hospital Establishment - -	- - -	- - -	17 8 –	
	Baitool :				
	Native Hospital Establishment - -	- - -	- - -	18 – –	
	Nursingapore :				
	Native Hospital Establishment - -	- - -	- - -	15 – –	
	Jaulnah :				
	European Hospital Establishment for Troops - - - - - -	- - -	- - -	200 4 8	
	Saugor :				
	European Hospital Establishment for Troops - - - - - -	- - -	- - -	758 8 –	
	Native Hospital Establishment - -	- - -	- - -	35 – –	
	Nagode :				
	Native Hospital Establishment - -	- - -	- - -	56 – –	
	Seonee :				
	Native Hospital Establishment - -	- - -	- - -	9 – –	
	Jubbulpore ;				
	European Hospital Establishment for Troops - - - - - -	- - -	- - -	158 – –	
	Native Hospital Establishment - -	- - -	- - -	5 – –	
	Rangoon :				
	European Hospital Establishment for Troops - - - - - -	- - -	- - -	560 – –	
	Native Hospital Establishment - -	- - -	- - -	104 – –	
	Bassein :				
	European Hospital Establishment for Troops - - - - - -	- - -	- - -	24 – –	

Appendix (A.) of Commissariat Estimate—*continued.*

No.	Rank.	Staff Pay.	Regimental Allowances.	Total Pay.	Monthly Total.
		Rs. a. p.	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*
	Moulmein:				
	European Hospital Establishment for Troops	- - -	- - -	122 - -	
	Native Hospital Establishment	- - -	- - -	17 8 -	
	Sittang:				
	Native Hospital Establishment	- - -	- - -	8 8 -	
	Tavoy:				
	Native Hospital Establishment	- - -	- - -	8 8 -	
	Mergui:				
	Native Hospital Establishment	- - -	- - -	8 8 -	
	Tonghoo:				
	European Hospital Establishment for Troops	- - -	- - -	277 - -	
	Native Hospital Establishment	- - -	- - -	170 8 -	
	Shouaygheen:				
	European Hospital Establishment for Troops	- - -	- - -	36 - -	
	Native Hospital Establishment	- - -	- - -	8 8 -	
	Thytmew:				
	European Hospital Establishment for Troops	- - -	- - -	241 8 -	
	Native Hospital Establishment	- - -	- - -	15 - -	
	Meady:				
	Native Hospital Establishment	- - -	- - -	10 - -	
	Maynoungh:				
	Native Hospital Establishment	- - -	- - -	92 4 -	
	Prome:				
	Native Hospital Establishment	- - -	- - -	8 - -	
	Singapore:				
	European Hospital Establishment for Troops	- - -	- - -	108 - -	
	Malacca:				
	Native Hospital Establishment	- - -	- - -	8 8 -	
	Penang:				
	European Hospital Establishment for Troops	- - -	- - -	53 - -	8,722 11 6
			Total per annum - -	*Rs.*	1,04,672 10 -
	Temporary Hospital Establishment.				
	Presidency:				
	European General Hospital	- - -	- - -	129 4 -	
	Hospital Establishment for Troops	- - -	- - -	63 - -	
	Native Hospital Establishment	- - -	- - -	31 12 -	
	Palaveram:				
	European Hospital Establishment for Troops	- - -	- - -	13 8 -	

Appendix (A.) of Commissariat Estimate—*continued.*

No.	Rank.	Staff Pay.	Regimental Allowances.	Total Pay.	Monthly Total.
		Rs. a. p.	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*
	St. Thomas's Mount:				
	European Hospital Establishment for Troops - - - - - - -	- - -	- - -	10 8 -	
	Trichinopoly:				
	European Garrison Hospital Establishment - - - - - - -	- - -	- - -	5 - -	
	European Garrison Hospital Establishment for Troops - - - - -	- - -	- - -	37 8 -	
	Bangalore:				
	European Garrison Hospital Establishment - - - - - - -	- - -	- - -	5 4 -	
	European Garrison Hospital Establishment for Troops - - - - -	- - -	- - -	64 8 -	
	Bellary:				
	European Hospital Establishment for Troops - - - - - - -	- - -	- - -	86 2 1	
	Masulipatam:				
	Station Hospital Establishment - -	- - -	- - -	43 - -	
	Dowlaishweram:				
	European Hospital Establishment for Troops - - - - - - -	- - -	- - -	5 - -	
	Secunderabad:				
	European Hospital Establishment for Troops - - - - - - -	- - -	- - -	57 8 7	
	Kamptee:				
	European Hospital Establishment for Troops - - - - - - -	- - -	- - -	- 9 3	
	Seetabuldee:				
	European Hospital Establishment - -	- - -	- - -	8 - -	
	Native Hospital Establishment - -	- - -	- - -	2 5 2	
	Rangoon:				
	European Hospital Establishment for Troops - - - - - - -	- - -	- - -	62 8 -	
	Nursingapore:				
	Native Hospital Establishment - -	- - -	- - -	4 - -	
					629 5 1
			Total per annum - - *Rs.*		7,551 13 -
			Grand Total per annum - - - *Rs.*		19,18,358 11 -

Appendix XXVIII.

Barrack Department.

RANK.	Staff Pay.	Regimental Allowances of Rank.	Total Amount.
	Rs. a. p.	*Rs. a. p.*	*Rs. a. p.*
Barrack Master	456 2 10	223 10 –	749 12 10
Barrack Serjeant	- - -	- - -	62 7 8
3 Peons	- - -	- - -	18 4 –
4 Pecottah men	- - -	- - -	28 – –
4 Toties	- - -	- - -	17 8 –
2 Drivers with Bullocks	- - -	- - -	24 – –
Office Allowance	- - -	- - -	25 – –
	Total per mensem - - - *Rs.*		935 – 6
	Total per annum - - - *Rs.*		11,220 6 –

Appendix XXIX.

Camp Equipage Department.

No.	RANK.	Staff Pay.	Regimental Allowances of Rank.	Total Amount.	Grand Total.
	Warrant and Non-Commissioned Officers:	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*
1	Assistant Commissary	200 – –	164 14 –	364 14 –	
1	Permanent Conductor	- - -	- - -	145 7 –	
1	Sub-Conductor	- - -	- - -	70 4 2	
1	Store Serjeant	- - -	- - -	51 15 8	
			Total per mensem - - - *Rs.*		635 8 10
			Total per annum - - - *Rs.*		7,626 10 –
	Establishment:				
20	Syrangs	- - -	- - -	463 5 –	
33	1st Tindals	- - -	- - -	288 12 4	
126	2d Ditto	- - -	- - -	882 – –	
2,460	Lascars	- - -	- - -	15,580 – –	
	Batta to Men on command	- - -	- - -	142 15 –	
			Total per mensem - - - *Rs.*		17,357 1 1
			Total per annum - - - *Rs.*		2,08,284 13 –
			Grand Total per annum - - - *Rs.*		2,15,911 7 –

Appendix XXX.—(A.)

Madras Medical Establishment.

Number.	RANK.	Staff Pay.	Pay and Allowances of Rank.	TOTAL.
	General Medical Staff.	*R. a. p.*	*R. a. p.*	*R. a. p.*
2	Senior Surgeons	2,450 – –	– – –	4,900 – –
1	Director General	2,700 – –	– – –	2,700 – –
1	Surgeon, unemployed	– – –	374 1 –	374 1 –
7	Superintending Surgeons	1,575 – –	– – –	11,025 – –
3	Ditto – – ditto	1,575 – –	– – –	4,725 – –
2	Garrison – – ditto	500 – –	415 6 –	1,830 12 –
2	Ditto – – ditto	678 4 – / 500 – –	121 12 – / 374 1 –	800 – – / 874 1 –
2	Garrison Assistant Surgeons, 2d Class	439 2 – / 100 – –	60 14 – / 225 12 –	500 – – / 325 12 –
3	Presidency District Surgeons	510 – –	121 12 –	1,895 4 –
1	Presidency District Surgeon, 2d Class	439 2 –	60 14 –	500 – –
1	Durbar Surgeon to his Highness the Rajah of Mysore	* —	—	—
1	Surgeon, Medical Storekeeper, Presidency	878 4 –	121 12 –	1,000 – –
1	Surgeon, Superintendent Eye Infirmary	878 4 –	121 12 –	1,000 – –
1	Surgeon, employed in the Hydrabad Contingent	—	—	—
1	Surgeon, Inspector General of Hospitals	—	—	—
1	Surgeon, Government Agent for Carnatic Stipends	1,900 – –	– – –	†1,900 – –
1	Surgeon, Interpreter, Amoy Consulate	—	—	—
1	Surgeon, Physician General, Hospital	—	—	—
1	Surgeon in charge Mysore Farm, Hoonsoor	878 4 –	121 12 –	1,000 – –
1	Assistant Surgeon, 1st Class, Mysore Commission	– – –	406 10 –	406 10 –
1	Assistant Surgeon, 1st Class, Conservator of Forests	—	—	—
1	Assistant Surgeon, 1st Class, Medical Officer, Neilgherries	– – –	60 14 –	60 14 –
1	Assistant Surgeon, 1st Class, Superintendent School of Arts	250 – –	256 10 –	506 10 –
1	Assistant Surgeon, 1st Class, Chemical Examiner	– – –	225 12 –	225 12 –
1	Assistant Surgeon, 1st Class, in charge Penang Residency	– – –	60 14 –	60 14 –
1	Assistant Surgeon, 1st Class, in charge Hyderabad Residency	—	—	—
1	Assistant Surgeon, 1st Class, Medical Officer, Coonoor	250 – –	256 10 –	506 10 –
1	Assistant Surgeon, 1st Class, Medical Officer, Neilgherries	250 – –	256 10 –	506 – –
1	Assistant Surgeon, 1st Class, in charge Nuldroog Jail	—	—	—
1	Assistant Surgeon, 1st Class, Physician to his Highness Rajah of Travancore	– – –	60 14 –	60 14 –
1	Assistant Surgeon, 2d Class, Residency Surgeon, Indore	– – –	60 14 –	60 14 –

* Chargeable to the Mysore State.

† Consolidated.

Appendix XXX.—(B.)

Pay and Allowances to Officers of the Madras Medical Establishment in Europe, and further Deduction made from Cash required from the Indian Treasury for Regimental Charges.

Circumstances of Deduction.	Amount of Pay payable in Europe.	Amount less payable in India on account of Regimental Charges.	REMARKS.
	Rs. a. p.	*Rs. a. p.*	
By Pay of 15 Surgeons, absent in Europe	2,391 5 3	5,610 15 –	
By Pay of 9 Assistant Surgeons, 1st Class, absent in Europe	897 3 9	2,031 12 –	
By Pay of 19 Assistant Surgeons, 2d Class, absent in Europe	1,894 2 7	4,289 4 –	
Carried forward – – – *Rs.*	5,182 11 7	11,931 15 –	

Appendix XXX. (A.)—Madras Medical Establishment—*continued.*

Number.	RANK.	Staff Pay.	Pay and Allowances of Rank.	TOTAL.
		Rs. a. p.	*Rs. a. p.*	*Rs. a. p.*
	General Medical Staff—*continued.*			
1	Assistant Surgeon, 2d Class, Medical Storekeeper Rangoon	250 – –	256 10 –	506 10 –
8	Assistant Surgeons, 2d Class, under Bengal Government	– – –	60 14 –	60 14 –
		Total per mensem *Rs.*		38,312 8 –
		Total per annum *Rs.*		4,59,750 – –
	Surgeons in charge of Regiments.			
17	Surgeons in charge of Infantry Regiments	300 – –	415 6 –	12,170 6 –
4	Ditto ditto	300 – –	374 1 –	2,696 4 –
3	Surgeons in charge of Artillery Regiments	300 – –	433 10 –	2,200 14 –
2	Ditto ditto	300 – –	392 5 –	1,384 10 –
4	Surgeons in charge of Cavalry Regiments	300 – –	563 – 4	3,452 1 4
1	Ditto ditto	300 – –	521 11 4	821 11 4
		Total per mensem *Rs.*		22,725 14 8
		Total per annum *Rs.*		2,72,711 – –
	First Class Assistant Surgeons in charge of Regiments.			
12	Assistant Surgeons, 1st Class, in charge of Infantry Regiments	300 – –	256 10 –	6,679 8 –
3	Ditto ditto	300 – –	225 12 –	1,577 4 –
2	Assistant Surgeons, 1st Class, in charge of Cavalry Regiments	300 – –	365 12 –	665 12 –
		300 – –	334 14 –	634 14 –
		Total per mensem *Rs.*		9,557 6 –
		Total per annum *Rs.*		1,14,688 8 –
	Second Class Assistant Surgeons in charge of Regiments.			
18	Assistant Surgeons, 2d Class, in charge of Infantry Regiments	165 – –	256 10 –	7,589 10 –
10	Ditto ditto	165 – –	225 12 –	3,807 8 –
4	Assistant Surgeons, 2d Class, in charge of Horse Artillery Regiments	– – –	395 4 –	1,581 – –
1	Assistant Surgeon, 2d Class, in charge of Horse Artillery Regiment	– – –	364 6 –	364 6 –
1	Assistant Surgeon, 2d Class, in charge of Cavalry Regiments	165 – –	365 4 –	530 4 –
		Total per mensem *Rs.*		13,872 12 –
		Total per annum *Rs.*		1,66,473 – –
	Second Class Assistant Surgeons in charge of Details.			
4	Assistant Surgeons, 2d Class, in charge of Company of Artillery	– – –	295 12 –	1,183 – –
1	Ditto ditto	– – –	264 14 –	264 14 –
4	Assistant Surgeons, 2d Class, in charge of Details at Shoaygheen, Mergui, Sittang and Tavoy	– – –	286 10 –	1,146 8 –
		Total per mensem *Rs.*		2,594 6 –
		Total per annum *Rs.*		31,132 8 –

Appendix XXX. (B.)—Pay and Allowances to Officers, &c.—*continued.*

Circumstances of Deduction.	Amount of Pay payable in Europe.	Amount less payable in India on account of Regimental Charges.	REMARKS.
	Rs. a. p.	*Rs. a. p.*	
Brought forward	5,182 11 7	11,931 15 –	

	Second Class Assistant Surgeons attached to Divisions and Regiments.			
1	Assistant Surgeon, 2d class employed, with Beatson's Horse	—	—	—
1	Assistant Surgeon, 2d class, in charge of Madras Troops in China	—	—	—
1	Assistant Surgeon, 2d class, under Bengal Government	—	—	—
1	Assistant Surgeon, 2d class, employed on the Ship Coromandel	—	—	—
3	Assistant Surgeons, 2d class, under the Surgeons of 1st Madras Fusiliers	—	255 12 —	767 4 —
1	Assistant Surgeon, 2d class, under the Surgeon of 1st Battalion Artillery	—	264 14 —	264 14 —
1	Assistant Surgeon, 2d class, under the Surgeon of 4th Battalion Artillery	—	295 12 —	295 12 —
1	Assistant Surgeon, 2d class, under the Surgeon of 2d European Light Infantry	—	255 12 —	255 12 —
3	Assistant Surgeons, 2d class, under Superintending Surgeons Centre, Southern and Mysore Divisions	—	255 12 —	767 4 —
9	Assistant Surgeons, 2d class, under the Superintending Surgeons Northern (2), Saugor (1), Pegue Divisions (4), Malabar and Canara (1), and Nagpore Force (1)	—	286 10 —	2,579 10 —
7	Assistant Surgeons, 2d class, employed in the Hyderabad Contingent	—	—	—
1	Assistant Surgeon, 2d class, under Surgeon of General Hospital	—	255 12 —	225 12 —
1	Assistant Surgeon, 2d class, employed in Kistna Annicut	—	256 10 —	256 10 —
		Total per mensem — — — *Rs.*		5,442 14 —
		Total per annum — — — *Rs.*		65,314 8 —
	First and Second Class Assistant Surgeons employed as Zillah or Civil Surgeons.			
10	Assistant Surgeons, 1st class	—	60 14 —	608 12 —
10	Assistant Surgeons, 2d class	—	60 14 —	1,095 12 —
		Total per mensem — — — *Rs.*		1,704 8 —
		Total per annum — — — *Rs.*		20,454 — —
	Surgeons and Assistant Surgeons on Leave, &c.			
15	Surgeons	—	374 1 —	5,610 15 —
9	Assistant Surgeons, 1st class	—	225 12 —	2,031 12 —
19	Ditto 2d class	—	225 12 —	4,289 — 4
		Total per mensem — — — *Rs.*		11,931 11 4
		Total per annum — — — *Rs.*		1,43,180 8 —
		Grand Total per annum — — — *Rs.*		12,73,704 — —
	Local Assistant Surgeons	—	—	400 — —
		Total per annum — — — *Rs.*		4,800 — —

Total per annum — — — *Rs.*	62,192 11 —	1,43,183 4 —	
Net amount payable in India on account of Regimental Charges — — — — — —	—	11,30,520 12 —	
Grand Total — — — *Rs.*		12,73,704 — —	

Appendix XXX. (A.)—Madras Medical Establishment—*continued.*

Number.	RANK.	Staff Pay.	Pay and Allowances of Rank.	Total.
	Veterinary Surgeons.	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*
3	Veterinary Surgeons in Europe	- - -	319 5 10	958 1 9
1	Ditto - on Full Batta	- - -	419 10 9	419 10 6
2	Ditto - ditto	- - -	395 5 3	790 10 6
1	Ditto - ditto	- - -	340 10 4	340 10 4
1	Ditto - on Half Batta	- - -	364 7 3	364 7 3
2	Ditto - ditto	- - -	319 15 10	639 15 8
1	Ditto	200 - -	358 12 9	558 12 9
		Total per mensem - - - *Rs.*		4,072 4 9
		Total per annum - - - *Rs.*		48,867 9 -
	Medical Warrant Officers.			
15	Full Apothecaries	- - -	115 7 -	2,361 9 -
25	Ditto	- - -	145 14 -	3,646 14 -
12	2d Apothecaries	- - -	95 14 -	1,150 8 -
40	2d ditto	- - -	126 5 -	5,052 8 -
30	Assistant Apothecaries	- - -	55 - -	1,650 - -
167	Ditto	- - -	70 - -	11,690 - -
		Total per mensem - - - *Rs.*		25,551 7 -
		Total per annum - - - *Rs.*		3,06,617 4 -
	First and Second Dressers.			
2	1st Dressers	- - *	35 - -	70 - -
1	1st ditto	- - -	42 1 7	42 1 7
87	2d ditto	- - -	24 1 -	2,131 8 -
31	2d ditto attached to Garrisons and Cantonments	- - -	24 8 -	759 8 -
		Total per mensem - - - *Rs.*		3,003 1 7
		Total per annum - - - *Rs.*		36,037 3 -
	Veterinary Pupils.			
14	Veterinary Pupils	- - -	14 - -	196 - -
1	Ditto	- - -	16 5 10	16 5 10
		Total per mensem - - - *Rs.*		212 5 10
		Total per annum - - - *Rs.*		2,548 6 -
	Office Establishment.			
	Office Establishment of the Director General	- - -	- - -	526 - -
	Medical Storekeeper	- - -	- - -	157 8 -
	Hospital Writer, Superintendent Eye Infirmary	- - -	- - -	35 - -
	Office Establishment of 10 Superintending Surgeons	- - -	- - -	600 - -
	Writer for Medical Storekeeper, Rangoon	- - -	- - -	50 - -
		Total per mensem - - - *Rs.*		1,368 - -
		Total per annum - - - *Rs.*		16,422 - -
		Grand Total per annum - - - *Rs.*		16,88,996 6 -

Appendix XXX. (B.)—Pay and Allowances to Officers, &c.—*continued.*

Circumstances of Deduction.	Amount of Pay payable in Europe.	Amount less payable in India on account of Regimental Charges.	REMARKS.
	Rs. a. p.	*Rs. a. p.*	
By Pay of 1 Veterinary Surgeon absent in Europe	159 6 10	374 1 -	
Total per annum - - - *Rs.*	1,913 2 -	4,488 12 -	
Net amount payable in India on account of Regimental charges - - - - - -	- - -	44,378 13 -	
Total - - - *Rs.*	- - -	48,867 9 -	

Appendix XXXI.

Medical Establishment of the British Army.

No.	RANK.	Staff Pay.	Established Pay and Allowances of Rank.	TOTAL.
	Surgeons and Assistant Surgeons:	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*
1	Surgeon in charge of Dragoon Guards -	300 – –	521 11 4	821 11 4
1	Ditto - 12th Lancers - -	300 – –	563 4 –	863 4 –
1	Ditto - H Troop Royal Horse Artillery - - -	- - -	521 11 4	521 11 4
8	Surgeons in charge of Infantry Regiments	300 – –	415 6 –	715 6 –
1	Surgeon* - ditto - - ditto -	300 – –	415 6 –	715 6 –
1	Ditto - ditto - - ditto -	300 – –	374 1 –	674 1 –
1	Assistant Surgeon in charge of the Dragoon Guards - - - - - -	- - -	364 6 –	364 6 –
1	Assistant Surgeon in charge of the 12th Lancers - - - - - - -	- - -	395 4 –	395 4 –
1	Assistant Surgeon in charge of the H Troop Royal Horse Artillery - -	- - -	264 12 –	264 12 –
3	Ditto - - ditto - - -	- - -	295 12 –	295 12 –
24	Assistant Surgeon in charge of Infantry Regiments - - - - - -	- - -	286 10 –	286 10 –
1	Ditto - - ditto - - -	- - -	255 12 –	255 12 –
1	Assistant Surgeon in charge of Dragoon Guards, Europe, on leave - -	- - -	364 6 –	364 6 –
1	Assistant Surgeon in charge of Infantry Regiment, Europe, on leave - -	- - -	286 10 –	286 10 –
	Total per mensem - - - *Rs.*			6,824 15 8
	Total per annum - - - *Rs.*			81,889 12 –
	Veterinary Surgeons:			
2	Veterinary Surgeons in charge of H Troop Royal Horse Artillery - -	- - -	370 15 8	370 15 8
1	Veterinary Surgeon in charge of Dragoon Guards - - - - - -	- - -	364 6 –	364 6 –
1	Veterinary Surgeon in charge of Her Majesty's 12th Lancers - - -	—	—	—
	Total per mensem - - - *Rs.*			735 5 8
	Total per annum - - - *Rs.*			8,824 4 –
	Medical Staff and Establishment:			
1	Deputy Inspector General of Hospital -	- - -	2,150 – –	
	Establishment of his Office - - -	- - -	214 – –	
	Total per mensem - - - *Rs.*			2,364 – –
	Total per annum - - - *Rs.*			28,368 – –
	Grand Total per annum - - - *Rs.*			1,19,092 – –

* Not joined.

Appendix XXXII.

Pension Establishment, Military Department.

No.	Rank.	Allowance.	Total.	Remarks.
		Rs. a. p.	*Rs. a. p.*	
1	Conductor	43 12 –		
1	Ditto	85 10 –		
3	Ditto *	- - -	- - -	* Europe.
9	Ditto	723 15 –		
			853 5 –	
1	Overseer	85 10 –		
2	Ditto	160 14 –		
			246 8 –	
2	Sub-Conductors	106 8 4		
1	Ditto †	- - -	- - -	† Europe.
			106 8 4	
1	Troop Quarter Master	70 7 –		
4	Ditto	321 12 –		
			392 3 –	
2	Riding Masters	160 14 –		
			160 14 –	
120	Serjeants	3,600 – –		
1	Ditto	33 – 9		
1	Ditto	18 5 9		
23	Ditto	342 2 –		
1	Ditto	12 – 6		
			4,005 9 –	
1	Corporal or Bombardier	24 1 –		
2	Ditto	44 6 –		
1	Ditto	20 – –		
1	Ditto	19 11 –		
1	Ditto	18 5 –		
22	Ditto	323 2 –		
11	Ditto	139 9 –		
			589 2 –	
2	Farrier Majors	25 6 –		
1	Farrier	14 11 –		
			40 1 –	
1	Gunner	26 14 –		
2	Ditto	44 1 –		
1	Ditto	19 13 2		
1	Ditto	18 5 9		
1	Ditto	17 15 6		
1	Ditto	17 3 –		
1	Ditto	15 5 –		
1	Ditto	15 – –		
96	Ditto	1,410 – –		
46	Ditto	583 10 –		
4	Ditto	44 1 –		
1	Ditto	8 9 6		
1	Ditto	7 5 6		
			2,228 3 5	
1	Private	26 14 –		
2	Ditto	44 1 –		
4	Ditto	61 4 –		
46	Ditto	675 10 –		
1	Ditto	14 3 6		
27	Ditto	342 9 –		
6	Ditto	66 1 –		
1	Ditto	8 9 3		
1	Matross	15 – –		
			1,254 3 –	
1	Drummer	15 – –		
1	Ditto	12 – 9		
			27 – –	
2	Bugle Majors	25 6 –		
1	Bugler	7 – –		
			32 6 –	
	Total per mensem - - - *Rs.*		9,935 15 6	
	Total per annum - - - *Rs.*		19,231 10 –	

Appendix XXXIII.

Pensions to Medical Warrant Officers.

No.	Rank.	Allowance.	Total.	Remarks.
		Rs. *a.* *p.*	*Rs.* *a.* *p.*	
1	Apothecary	100 – –		
20	Ditto	1,608 12 –		
1	Ditto	60 14 –		
7	Ditto	420 – –		
			2,189 10 –	
8	Second Apothecaries	487 – –		
2	Ditto	100 – –		
2	Ditto	80 – –		
			667 – –	
23	Assistant Apothecaries	920 – –		
6	Ditto	192 – –		
1	Ditto	30 – –		
2	Ditto	50 – –		
2	Ditto	40 – –		
1	Ditto	17 8 –		
1	Ditto	15 – –		
			1,264 8 –	
	Total per mensem – – – *Rs.*		4,121 2 –	
	Total per annum – – – *Rs.*		49,460 8 –	

Appendix XXXIV.

Pensions to Native Commissioned and Non-Commissioned Officers, &c.

No.	Rank.	Rate.	Total Amount.	No.	Rank.	Rate.	Total Amount.
	Native Fighting Men:	*Rs.* *a.* *p.*	*Rs.* *a.* *p.*		Native Fighting Men—*continued.*	*Rs.* *a.* *p.*	*Rs.*
1	Subadar	– –	181 4 –	2	Subadars	46 10 8	93 5 4
1	Ditto	– –	165 – –	36	Ditto	45 8 –	1,638 – –
1	Ditto	– –	144 – –	1	Ditto	– –	42 4 –
1	Ditto	– –	127 – –	3	Ditto	42 – –	126 – –
10	Ditto	– –	1,250 – –	210	Ditto	40 – –	8,400 – –
1	Ditto	125 – –	119 – –	1	Ditto	– –	39 10 8
1	Ditto	– –	105 – –	30	Ditto	35 – –	1,050 – –
1	Ditto	– –	100 8 –	1	Ditto	– –	33 13 4
3	Ditto	– –	300 – –	1	Ditto	– –	29 10 8
1	Ditto	100 – –	96 – –	1	Ditto	– –	28 – –
16	Ditto	– –	1,520 – –	44	Ditto	26 4 –	1,155 – –
1	Ditto	95 – –	91 – –	186	Ditto	25 – –	4,650 – –
1	Ditto	– –	85 – –	1	Ditto	– –	24 8 –
3	Ditto	– –	253 8 –	17	Ditto	21 – –	357 – –
1	Ditto	84 8 –	81 – –	1	Ditto	– –	17 8 –
1	Ditto	– –	80 12 –	1	Ditto	– –	15 12 –
3	Ditto	– –	227 4 –	1	Ditto	– –	14 – –
1	Ditto	72 12 –	73 8 –	2	Ditto	10 8 –	12 4 –
3	Ditto	– –	210 – –	1	Ditto	– –	21 – –
1	Ditto	70 – –	67 10 8				6 4 –
1	Ditto	– –	66 8 –	2	Jemadars	38 8 –	77 – –
34	Ditto	– –	2,210 – –	1	Ditto	– –	30 – –
2	Ditto	65 – –	120 – –	3	Ditto	24 8 –	73 8 –
12	Ditto	60 – –	714 – –	4	Ditto	21 – –	84 – –
1	Ditto	59 8 –	55 – –	23	Ditto	20 – –	460 – 3
3	Ditto	– –	157 8 –	7	Ditto	19 4 –	134 12 –
1	Ditto	52 8 –	51 – –	15	Ditto	15 12 –	236 4 –
10	Ditto	– –	507 8 –	7	Ditto	14 – –	98 – –
4	Ditto	50 12 –	196 – –	88	Ditto	12 4 –	1,078 – –
1	Ditto	49 – –	47 8 –	1	Ditto	– –	11 10 8

(*continued*)

Appendix XXXIV.—Pensions to Native Commissioned and Non-Commissioned Officers, &c.—*continued.*

No.	Rank.	Rate.	Total Amount.
	Native Fighting Men—*continued.*	*Rs. a. p.*	*Rs. a. p.*
1	Jemadar	– – –	10 – –
3	Ditto	8 12 –	26 4 –
1	Ditto	7 – –	28 – –
4	Ditto	– – –	6 2 –
1	Ditto	– – –	5 15 4
1	Head Guide	– – –	10 8 –
1	Havildar	– – –	24 8 –
4	Ditto	21 – –	84 – –
2	Ditto	17 – –	35 – –
23	Ditto	14 – –	322 – –
94	Ditto	12 – –	1,128 – 8
1	Ditto	– – –	11 10 –
316	Ditto	10 8 –	3,318 – –
1	Ditto	– – –	9 5 4
1	Ditto	– – –	8 12 –
3	Ditto	7 14 –	23 10 –
1,326	Ditto	7 – –	9,282 – –
400	Ditto	5 15 4	2,383 5 4
16	Havildars	5 4 –	84 – –
16	Ditto	4 14 8	78 10 8
2	Ditto	4 6 –	8 12 –
1	Ditto	– – –	3 14 8
8	Ditto	3 8 –	28 – –
1	Ditto	– – –	3 – –
1	Ditto	– – –	2 10 –
1	Naique	– – –	21 – –
6	Ditto	17 8 –	105 – –
6	Ditto	12 4 –	73 8 –
23	Ditto	12 – –	276 – –
5	Ditto	10 8 –	52 8 –
6	Ditto	9 5 4	56 – –
17	Ditto	9 4 9	158 – 9
166	Ditto	8 12 –	1,452 8 –
836	Ditto	7 – –	5,852 – –
6	Ditto	6 9 –	39 6 –
1	Ditto	– – –	6 3 2
7	Ditto	5 13 4	40 13 4
2	Ditto	5 10 10	11 5 8
234	Ditto	5 4 –	1,228 8 –
1	Ditto	– – –	4 14 –
2	Ditto	4 6 –	8 12 –
3	Ditto	3 8 –	10 8 –
5	Ditto	3 – –	15 – –
9	Ditto	2 14 8	26 4 –
1	Drum, Fife and Bugle Major	– – –	17 8 –
47	Drum, Fife and Bugle Majors	12 11 –	596 5 –
2	Ditto	12 4 –	24 8 –
35	Drummers, Buglers	8 12 –	306 4 3
346	Fifers and Trumpeters	7 – –	2,422 – 4
1	Ditto	– – –	5 15 –
4	Ditto	4 6 –	17 8 –
2	Ditto	3 8 –	7 – –
1	Ditto	– – –	3 – –
3	Ditto	2 14 8	8 12 –
8	Farriers	12 11 –	101 8 –
5	Ditto	9 6 11	47 2 7
1	Ditto	– – –	8 5 4
1	Private	– – –	14 – –
1	Ditto	– – –	12 4 –
31	Ditto	10 8 –	325 8 –
27	Ditto	8 12 –	236 4 –
5	Ditto	8 4 –	41 4 –
45	Ditto	7 13 4	352 8 –
659	Ditto	7 – –	4,613 – –
1	Ditto	– – –	6 5 4
1	Ditto	– – –	6 4 –
4	Ditto	5 12 –	23 – –
5	Ditto	5 11 –	28 7 –
1,647	Ditto	5 4 –	8,646 12 –
2	Ditto	5 3 6	10 7 –
2	Ditto	5 – –	10 – –
1	Ditto	– – –	4 14 8
34	Ditto	4 10 8	158 10 8
2	Ditto	4 4 3	8 8 6
121	Ditto	4 2 –	499 2 –
6,519	Ditto	4 – –	26,076 – –
332	Ditto	3 14 8	1,300 5 4
1	Ditto	– – –	3 12 –
1,983	Privates	3 8 –	6,940 8 –
54	Ditto	3 – –	162 – –
1	Ditto	– – –	2 12 –
4	Ditto	2 10 8	10 10 8
1	Ditto	– – –	2 10 –
3	Ditto	2 9 9	7 13 3
12	Ditto	2 8 –	30 – –
3	Ditto	2 7 –	7 5 –
57	Ditto	2 5 4	133 – –
8	Ditto	2 – –	16 – –
5	Ditto	1 12 –	8 12 –
1	Ditto	– – –	1 11 –
1	Ditto	– – –	1 5 4
	Public Followers:		
20	Syrangs	11 9 4	231 10 8
3	1st Tindals	7 – –	21 – –
2	Ditto	5 4 –	10 8 –
19	Ditto	4 6 –	83 2 –
1	2d Tindal	– – –	5 4 –
4	Ditto	4 6 –	17 8 –
51	Ditto	3 8 –	178 8 –
2	Lascars	6 5 4	12 10 8
1	Ditto	– – –	4 3 6
4	Ditto	4 – –	16 – –
131	Ditto	3 8 –	458 8 –
868	Ditto	3 2 8	2,748 10 8
3	Ditto	3 – –	9 – –
1	Ditto	– – –	2 13 –
1	Ditto	– – –	2 8 –
1	Ditto	– – –	2 5 6
3	Ditto	2 1 9	6 5 3
1	Ditto	– – –	2 – –
1	Ditto	– – –	1 9 4
1	Ordnance Artificer	– – –	21 – –
31	Ditto	16 10 8	516 10 8
3	Ditto	14 – –	42 – –
1	Ditto	– – –	12 8 –
1	Iron Smith	– – –	15 – –
1	Ditto	– – –	5 – –
1	Store Maistry	– – –	3 8 –
1	Filer	– – –	5 – –
1	Cooper	– – –	7 8 –
1	Moochie	– – –	3 8 –
17	Chowdries	6 – –	102 – –
1	Artificer Maistry	– – –	8 12 –
1	Ditto	– – –	3 8 –
1	Armourer Maistry	– – –	7 – –
1	Armourer	– – –	16 10 8
2	Ditto	14 – –	28 – –
1	Ditto	– – –	8 5 4
12	Ditto	7 – –	84 – –
2	Ditto	5 2 8	10 5 4
5	Ditto	5 – –	25 – –
1	Assistant Armourer	– – –	5 – –
1	Smith	– – –	14 – –
1	Carpenter Maistry	– – –	9 5 4
1	Carpenter	– – –	4 – –
1	Dtito	– – –	3 – –
3	Brass Founders	3 8 –	10 8 –
1	Sawyer	– – –	14 – –
1	Ditto	– – –	3 8 –
2	Wheelwright head painters	15 – –	30 – –
1	Wheelwright	– – –	7 – –
1	Painter	– – –	3 8 –
1	Hammerman	– – –	3 8 –

Appendix XXXIV.—Pensions to Native Commissioned and Non-Commissioned Officers, &c.—*continued.*

No.	Rank.	Rate. Rs. a. p.	Total Amount. Rs. a. p.
	Public Followers—*continue*		
2	Chukledars	7 12 –	15 8 –
1	Ditto	– –	3 12 10
1	Ditto	– –	3 12 –
1	Ditto	– –	3 8 –
1	Ditto	– –	3 – –
4	Darogahs	8 8 –	34 – –
1	Dooly Bearer Maistry	– –	7 – –
6	Dooly Bearer, Petty Maistries	5 4 –	31 8 –
1	Ditto	– –	3 6 –
113	Ditto	3 2 8	357 13 4
3	Ditto	2 1 9	6 5 3
2	Bullock Drivers	6 8 –	13 – –
95	Ditto	3 4 –	308 12 –
1	Artillery Driver	– –	6 8 –
5	Ditto	3 4 –	16 4 –
1	Horse Driver	– –	3 8 –
1	Cooly	– –	3 8 –
	Public Servants:		
2	Vakee	7 – –	14 – –
1	Writer	– –	37 8 –
1	Ditto	– –	35 – –
1	Interpreter	– –	28 – –
1	Draftsman	– –	75 – –
1	Smith	– –	4 10 8
1	Hammerman, Mixing Room	– –	5 – –
1	Mill Maistry	– –	4 – –
7	Labourers, Mixing Room	3 8 –	24 8 –
13	Labourers	3 – –	39 – –
1	Sweeper	– –	3 – –
1	Chunam Cooly	– –	3 8 –
1	Cart Driver	– –	5 – –
1	Gram Conicopoly	– –	20 – –
1	1st Dresser	– –	35 – –
29	Ditto	17 8 –	507 8 –
1	Ditto	– –	13 – 9
1	Ditto	– –	8 12 –
1	Ditto	– –	8 – –
1	2d Dresser	– –	24 – –
8	Ditto	12 4 –	98 – –
1	Ditto	– –	19 8 –
1	Ditto	– –	3 – –
1	Toty	– –	7 – –
	Special Cases:		
1	Pensioner	– –	25 – –
1	Ditto	– –	20 – –
1	Ditto	– –	7 – –
3	Ditto	3 8 –	10 8 –
1	Ditto	– – 4	3 2 8
	Total per Mensem Rs.		1,15,817 10 11
	Total per Annum Rs.		13,89,812 3 –

Appendix, XXXV.

Pensions to Heirs.

No.	Rank.	Rate. Rs. a. p.	Total Amount. Rs. a. p.
1	Heir of Commandant	– –	116 10 8
3	Ditto	70 – –	210 – –
1	Ditto	58 5 4	175 – –
2	Ditto	– –	36 2 8
2	Ditto	23 – –	46 – –
2	Ditto	15 – –	30 – –
1	Ditto	– –	8 – –
1	Heir of Subadar	– –	133 – –
1	Ditto	– –	101 8 –
1	Ditto	– –	95 – –
1	Ditto	– –	87 8 –
6	Ditto	59 8 –	357 – 9
1	Ditto	– –	50 12 –
1	Ditto	– –	50 – –
1	Ditto	– –	46 12 –
3	Ditto	45 8 –	136 8 –
1	Ditto	– –	42 – –
23	Ditto	– –	36 – –
1	Ditto	35 – –	805 – –
3	Ditto	– –	30 10 –
1	Ditto	25 – –	75 – –
6	Ditto	– –	22 10 –
8	Ditto	21 – –	126 – –
3	Ditto	20 – –	160 – –
7	Ditto	17 8 –	52 8 –
5	Ditto	15 – –	105 – –
1	Ditto	10 – –	50 – –
1	Ditto	– –	8 2 8
2	Ditto	– –	6 – –
59	Ditto	5 5 10	10 11 8
1	Heir of Subadar	– –	3 8 –
1	Ditto	– –	3 – –
1	Heir of Jemadar	– –	14 – –
3	Ditto	15 12 –	47 4 –
10	Ditto	12 4 –	122 8 –
1	Heir of Head Guide	– –	31 5 4
5	Heir of Havildar	10 8 –	52 8 –
4	Ditto	7 – –	28 – –
2	Ditto	5 15 4	11 14 8
11	Ditto	5 4 –	57 12 –
1	Ditto	– –	3 8 –
1	Heir of Naique	– –	7 – –
2	Ditto	5 4 –	10 8 –
1	Ditto	– –	5 2 8
15	Ditto	4 6 –	65 10 –
1	Ditto	– –	3 8 –
1	Heir of Drummer	– –	8 12 –
2	Ditto	4 6 –	8 12 –
1	Ditto	– –	2 12 –
1	Heir of Private	– –	7 – –
13	Ditto	5 4 –	99 12 –
5	Ditto	4 2 –	20 10 –
19	Ditto	3 14 8	74 6 8
127	Ditto	3 8 –	444 8 –
19	Ditto	2 12 –	52 4 –

(continued)

Appendix, XXXV.—Pensions to Heirs—*continued.*

No.	Rank.	Rate.	Total Amount.	No.	Rank.	Rate.	Total Amount.
		Rs. a. p.	*Rs. a. p.*			*Rs. a. p.*	*Rs. a. p.*
1	Heir of Private	- - -	2 - -	2	Heirs of 1st Tindals	5 15 4	11 14 8
				1	Ditto	- - -	5 4 -
1	Heir of 1st Tindal	- - -	4 6 -	8	Ditto	4 6 -	35 - -
				1	Ditto	- - -	- 14 -
6	Heir to Lascars	3 8 -	21 - -				
3	Ditto	3 2 8	9 8 -	7	Heirs of 2d Tindals	3 8 -	24 8 -
				3	Ditto	2 12 -	8 4 -
4	Heir to Coolies	3 8 -	14 - -	3	Ditto	1 12 -	5 4 -
3	Heir to Mill Turners	3 8 -	10 8 -	11	Heirs of Lascars	3 8 -	38 8 -
				210	Ditto	3 2 8	665 - -
1	Heir of Drying Barrelling Man	- -	3 -	102	Ditto	2 6 -	242 4 -
5	Heir of Press and Glazing Man	3 - -	15 - -	1	Heirs of Chowdry	- -	7 - -
				4	Ditto	6 - -	24 - -
3	Heir of Corners	3 8 -	10 8 -	1	Ditto	- - -	3 8 -
9	Ditto	3 - -	27 - -				
				1	Heirs of Carpenter Maistry	- - -	4 8 -
1	Heir of Well-sinker	- -	3 8 -	1	Ditto	- - -	7 - -
				4	Ditto	5 1 -	20 4 8
1	Heir of Mixer	- - -	3 8 -	3	Ditto	5 - -	15 - -
				3	Ditto	2 12 -	8 4 -
1	Heir of Bugler	- - -	3 8 -				
				1	Heirs of Smith	- - -	5 2 8
1	Heir of Bearer Maistry	- -	2 8 -	1	Ditto	- - -	2 12 -
5	Heir of Bearers	2 - -	10 - -	4	Heirs of Armourer Maistry	- -	4 8 -
1	Ditto	- - -	1 12 -				
				10	Heirs of Armourers	5 2 8	51 10 8
2	Heir of Bullock Drivers	3 8 -	7 - -	2	Ditto	5 - -	10 - -
2	Ditto	3 4 -	6 8 -	7	Ditto	2 12 -	19 4 -
1	Heir to 2d Tindal	- - -	3 8 -	1	Heirs of Assistant Armourer	- -	2 12 -
	Heirs of Fighting Men and Public Followers, &c., who died on Foreign Service:			2	Heirs of Hammermen	3 14 -	7 12 -
				1	Ditto	- - -	3 12 -
				1	Ditto	- - -	3 8 -
				6	Ditto	2 12 -	16 8 -
1	Heir of Subadar	- - -	36 - -				
13	Ditto	35 - -	455 - -	2	Heirs of Artificers	5 - -	10 - -
17	Ditto	26 4 -	446 4 -	1	Ditto	- - -	2 10 -
66	Ditto	21 - -	1,386 - -				
7	Ditto	12 4 -	85 12 -	2	Heirs of Chuckledars	3 14 -	7 12 -
				5	Ditto	3 12 -	18 12 -
1	Heir of Jemadar	- - -	17 1 4				
1	Ditto	- - -	15 12 -	18	Heirs of Grass Cutter	1 12 -	31 8 -
3	Ditto	14 - -	42 - -	4	Heirs of Bellows Boys	1 12 -	7 - -
2	Ditto	13 13 -	27 10 -				
80	Ditto	12 4 -	980 - -	1	Heirs of Moochie	- - -	3 14 -
1	Heir of Havildar	- - -	10 8 -	3	Heirs of Chucklers	3 14 -	11 10 -
10	Ditto	7 - -	70 - -	1	Ditto	- - -	3 12 10
5	Ditto	5 15 -	29 12 8	4	Ditto	3 12 -	15 - -
341	Ditto	5 4 -	1,790 4 -	3	Ditto	2 12 -	8 - -
47	Ditto	4 8 -	211 8 -				
24	Ditto	4 6 -	105 - -	1	Heirs of Head Writer	- - -	45 - -
5	Ditto	3 12 -	18 12 -				
4	Ditto	3 8 -	14 - -	55	Heirs of Gun Lascars	2 6 -	130 10 -
2	Ditto	2 14 -	5 12 -				
				1	Heirs of Horse Keepers	2 10 -	5 4 -
3	Heir of Naiques	8 12 -	26 - 4	10	Ditto	2 - -	20 - -
2	Ditto	5 4 -	10 8 -				
196	Ditto	4 6 -	857 8 -	2	Heirs of Copicopolies	7 - -	14 - -
105	Ditto	3 8 -	367 8 -	1	Ditto	- - -	5 - -
1	Ditto	- - -	2 12 -				
				18	Heirs of Coolies	3 8 -	63 - -
1	Heir of Naique of Gun Lascar	- -	3 1 -	3	Ditto	3 2 8	9 8 -
1	Heir of Drummer	- - -	5 4 -	2	Heirs of Darogahs	8 8 -	17 - -
55	Ditto	4 6 -	240 10 -				
7	Ditto	2 12 -	19 4 -	1	Heirs of Bazaar Chowdry	- -	7 - -
1	Heir of Private	- - -	10 8 -	3	Heirs of Bullock and Artillery Drivers	2 6 -	7 2 -
33	Ditto	4 2 -	136 2 -				
157	Ditto	3 14 8	614 14 8	49	Ditto	2 - -	98 - -
2,405	Ditto	3 8 -	8,417 8 -				
1	Ditto	- - -	3 - -	2	Heirs of Butchers	3 4 8	7 - -
1,505	Ditto	2 12 -	4,138 12 -				
5	Ditto	2 6 -	11 14 -	1	Heirs of Cook	- - -	5 4 -
6	Ditto	1 12 -	10 8 -				
				4	Heirs of Maistries	7 - -	28 - -
55	Heirs of Bheesties and Puckallies	2 8 -	137 8 -	1	Ditto	- - -	6 - -
				1	Ditto	- - -	5 4 -
1	Heirs of Private Guide	- -	2 12 -	1	Ditto	- - -	4 8 -
1	Heirs of Vakeel	- - -	10 8 -	2	Heirs of Assistant Bakers	3 8 -	7 - -
1	Ditto	- - -	7 - -				
				1	Heirs of Gram Measuring Man	- -	7 - -
1	Heirs of Syrang	- - -	12 4 -				
3	Ditto	11 9 4	34 12 -	1	Heirs of 1st Dresser	- - -	17 8 -
2	Ditto	8 6 8	16 13 4				

Appendix, XXXV.—Pensions to Heirs—*continued.*

No.	Rank.	Rate. Rs. a. p.	Total Amount. Rs. a. p.
8	Heirs of 2d Dresser	12 4 –	98 – –
7	Ditto	5 – –	35 – –
2	Heirs of Toties	3 8 –	7 – –
1	Ditto	– –	2 – –
4	Heirs of Peons	3 – –	12 – –
3	Heirs of Bearer Maistries	5 4 –	15 12 –
1	Ditto	– –	4 8 –
3	Heirs of Petty Maistries	3 8 –	10 8 –
93	Heirs of Bearers	3 2 8	294 8 –
6	Ditto	3 – –	18 – –
1	Ditto	– –	2 10 –
168	Ditto	2 8 –	420 – –
1	Heirs of Sawyer	– –	2 12 –
14	Heirs of Bullock Drivers	3 8 –	14 – –
35	Ditto	3 4 –	48 12 –
1	Ditto	– –	2 14 –
45	Ditto	2 10 –	118 2 –
1	Heirs of Mahowatts	– –	6 – –
4	Ditto	3 – –	12 – –
1	Ditto	– –	2 8 –
	Nabob's Pensioners:		
1	Killadar	– –	21 – –
1	Ditto	– –	15 – –
1	Ditto Deputy Killadar	– –	20 – –
2	Subadars	15 12 –	31 8 –
1	Ditto	– –	3 8 –
	Temporary Pensioners:		
1	Heir of Subadar	– –	35 – –
2	Ditto	26 4 –	52 8 –
10	Ditto	21 – –	210 – –
11	Heirs of Jemadars	12 4 –	134 12 –
32	Heirs of Havildars	5 4 –	168 – –
27	Ditto	4 8 –	121 8 –
1	Ditto	– –	4 6 –
4	Heirs of Naique	4 6 –	17 8 –
63	Ditto	3 8 –	220 8 –
4	Heirs of Drummers and Buglers	4 6 –	17 8 –
10	Ditto	2 12 –	27 8 –
10	Heirs of Privates	3 14 8	39 2 8
47	Ditto	3 8 –	164 8 –
721	Ditto	2 12 –	1,982 12 –
5	Heirs of Puckallies and Bheasties	3 8 –	17 8 –
12	Ditto	2 8 –	30 – –
3	Heirs of Armourer Maistries	4 8 –	13 8 –
1	Heirs of 1st Tindal	– –	3 8 –
2	Heirs of 2d Tindal	2 12 –	5 8 –
1	Heir of Lascar	– –	3 2 8
15	Ditto	2 6 –	35 10 –
1	Heir of 2d Dresser	– –	5 – –
3	Heirs Assistant Armourers	2 12 –	8 4 –
1	Heir of Peon	– –	3 – –
1	Heir of Chowdry	– –	3 8 –
1	Ditto	– –	2 – –
1	Heir of Toty	– –	2 – –
1	Heir of Carpenter	– –	5 1 2
1	Ditto	– –	2 12 –
1	Heir of Chuckledar	– –	2 12 –
1	Heir of Hammerman	– –	2 12 –
1	Heir of Chuckler	– –	3 12 –
	TOTAL per Mensem – – Rs.		31,775 7 2
	TOTAL per Annum – – Rs.		3,81,305 6 –

Appendix, XXXVI.

Contingencies of the Military Department.

Nature of Charges.	Annual Amount. Rs. a. p.
Arms and accoutrements, repairing of	629 13 9
Annuities (silver medal)	22,437 4 11
Artificers hire (extra)	95,838 – –
Binding and printing	8,623 14 2
Boat hire	16,905 12 10
Books, military	4,015 6 2
Band, garrison music, instruments, &c.	144 4 –
Bounty money	17,112 – 0
Batta to men on recruiting	7,024 11 1
Batta to troops on days of public rejoicing	7,956 2 –
Batta to officers on invaliding and pensioning, &c.	585 3 5
Batta to discharged privates to rejoin their villages	1,355 3 4
Compensation (charges)	—
Compensation (clothing)	18,972 8 3
Clothing (slop and woollen)	5,688 7 11
Colours, regimental, &c.	802 4 –
Court martial	2,371 12 6
Dawk and transit	28,620 3 11
Demurrage for detention of transports	1,649 – 4
Extra staff and establishments	28,900 – 6
Gratuities, donations, &c.	66,268 – 6
Good conduct pay	92,566 8 –
House and land rent	3,971 3 7
Horses, ponies, and cattle	5,591 – 8
Hutting money	2,17,059 10 8
Stationery allowance to conductors, and horse, and overseers proceeding in charge of stores	1,632 12 3
Lodging money	46,969 15 5
Passage money	5,75,045 8 11
Pursearge	481 10 5
Prisoners (victualling)	772 11 5
Reward for killing pariah dogs	704 4 4
Reward to officers who have attained a proficiency in the Oriental languages	12,260 – –
Refunds on account of officers' chargers	13,929 15 –
Ship money recruits	5,920 14 3
Subsistence to women and children	2,33,605 15 8
Table money	26,640 3 –
Writer's allowances (extra)	2,754 14 11
Wound pensions and gratuities	7,241 12 9
Water for plunge baths	15,604 13 4
Miscellaneous	28,410 15 4
TOTAL Rs.	16,37,064 12 5

Appendix, XXXVII—A.

Clothing for Three Regiments of Madras European Infantry.

RANK.	Period of Supply.	Description of Clothing.	Rate of Articles.	Average Annual Cost per Man.	Number to be Supplied.	TOTAL.
			Rs. a. p.	*Rs.* a. p.		*Rs.* a. p.
Serjeant major	Annually	1 trowsers	11 8 4	45 5 3	3	135 15 8
		2 pair boots	8 — —			
	Biennially	1 cap	3 — —			
		1 shell jacket	19 6 2			
		1 tunic	29 3 8			
Quartermaster serjeant		ditto	— — —	45 5 3	3	135 15 6
Bugle or drum major	Annually	1 trowsers	11 8 4	43 8 —	3	130 8 —
		2 pairs boots	8 — —			
	Biennially	1 cap	3 — —			
		1 shell jacket	16 10 7			
		1 tunic	28 4 10			
Serjeant	Annually	1 trowsers	7 8 5	27 6 8	126*	3,454 8 —
		2 pairs boots	8 — —			
	Biennially	1 cap	3 — —			
		1 shell jacket	8 4 3			
		1 tunic	12 8 3			
Colour serjeant	Annually	1 trowsers	7 8 5	28 6 6	30	852 3 —
		2 pairs boots	8 — —			
	Biennially	1 cap	3 — —			
		1 shell jacket	10 3 4			
		1 tunic	12 8 9			
Corporal	Annually	1 trowsers	3 11 8	16 14 7	147	2,485 15 9
		1 pair boots	4 — —			
	Biennially	1 cap	1 12 3			
		1 shell jacket	8 4 4			
		1 tunic	8 5 6			
Lance corporal	Annually	1 trowsers	3 11 8	16 14 4	150†	2,534 6 —
		1 pair boots	4 — —			
	Biennially	1 cap	1 12 —			
		1 shell jacket	8 3 11			
		1 tunic	8 5 6			
Private	Annually	1 trowsers	3 11 8	16 16 —	At 800 privates per Regt ‡2,190	36,956 4 —
		1 pair boots	4 — —			
	Biennially	1 cap	1 12 —			
		1 shell jacket	8 3 7			
		1 tunic	8 5 1			
Buglers, drummers, or fifers	Annually	1 trowsers	3 11 8	16 14 —	60	1,012 8 —
		1 pair boots	4 — —			
	Biennially	1 cap	1 12 —			
		1 shell jacket	8 3 7			
		1 tunic	8 5 1			
Half-pay drummer		At half the rate drummers	8 7 —	8 7 —	60	506 4 —
Band serjeant	Annually	1 trowsers	7 8 5	27 11 9	3	83 3 3
		2 pair boots	8 — —			
	Biennially	1 cap	3 — —			
		1 shell jacket	8 14 —			
		1 tunic	12 8 9			
Band corporals	Annually	1 trowsers	3 11 8	13 13 7	3	41 8 9
		1 pair boots	4 — —			
	Biennially	1 cap	1 12 —			
		1 shell jacket	4 4 7			
		1 tunic	6 3 3			
Band private	Annually	1 trowsers	3 11 8	13 12 5	60	826 9 —
		1 pair boots	4 — —			
	Biennially	1 cap	1 12 —			
		1 shell jacket	4 4 7			
		1 tunic	6 — 11			
Trained schoolmasters	Annually	1 coat	— — —	— — —	3	
		1 trowsers	— — —			
		1 pair boots	— — —			
	Biennially	1 pair shoulder knots	— — —			
		1 forage cap with cover	— — —			
		1 silk sash	— — —			
Staff serjeant	Quadrennially	1 silk sash	— — —	— — —	9	
Serjeants	Ditto	1 worsted sash	— — —	— — —	159§	
Puckallies	Biennially	1 coat	— — —	— — —	60	
All ranks	Sexennially	1 great coat each	— — —	— — —	2,781	
To the allowance granted to 159 serjeants in the years in which shell jackets and tunics are issued, viz., 9 rupees in the former and 4 rupees in the latter				*Rs.* $\frac{9 \times 4 - 4}{2}$ =		715 8 —
To the allowance granted to 2,637 men of other ranks every alternate year, viz.				*Rs.* $\frac{2.12.0}{2}$ =		3,625 14 —
				Total *Rs.*		53,497 3 3

* Including orderly room clerks.
† Same as privates.
‡ Deducting band privates.
§ Including band and colour serjeants.

Appendix, XXXVII—B.

Value of Articles taken from Stock, Tailoring Charges—Expenses of Carriage, &c.

Description of Articles.			Amount.
Value of Articles taken from Stock in Store, viz.:		*Rs. a. p.*	*Rs. a. p.*
2,979	Pairs of Boots - - - - at	4 – – per Pair.	11,916 – –
84	Serjeants' Caps - - - - „	3 – – each.	252 – –
1,320	„ Caps - - - - „	1 12 – „	2,310 – –
$6\frac{1}{8}$	Yards of best superfine Scarlet - - „	10 6 2 per Yard.	63 9 10
$98\frac{7}{12}$	„ of Serjeants' Scarlet - - „	6 15 – „	683 14 9
$1{,}521\frac{7}{16}$	„ of ordinary Army Red ditto - „	4 13 6 „	7,368 – 10
$1\frac{111}{144}$	„ of Serjeants' White ditto - „	6 9 7 „	11 11 –
$37\frac{5}{8}$	„ of Ordinary White ditto - - „	2 12 2 „	103 13 10
$\frac{3}{4}$	„ of Superfine Facing Cloth - - „	10 10 8 „	8 – –
13	„ of Serjeants' Facing Cloth - - „	6 11 10 „	87 9 10
$143\frac{1}{6}$	„ of Ordinary Facing Cloth - - „	2 14 2 „	413 1 7
42	Dozens Plated Buttons - - - „	– 5 $2\frac{1}{3}$ per dozen.	13 10 2
660	„ Lead Buttons - - - „	– $11\frac{1}{3}$ „	38 15 4
$4\frac{1}{2}\frac{1}{4}$	„ Gilt ditto - - - - „	– 6 $10\frac{1}{2}$ „	1 11 5
1,210	„ Brass ditto - - - - „	– 2 2 „	163 13 8
386	Pairs Plated Hooks and Eyes - - „	– – $5\frac{1}{2}$ per pair.	9 10 –
5,280	„ Tinned ditto - - - - „	– – $\frac{47}{100}$ „	29 6 10
$13\frac{1}{13}$	Yards best Superfine Oxford Mixture - „	9 15 7 per yard.	130 3 5
212	Yards of Serjeants' Oxford Mixture - „	5 4 6 „	1,119 10 –
$\frac{1}{4}$	„ Superfine Scarlet edging - „	10 6 2 „	2 9 6
$4\frac{15}{36}$	„ Serjeant ditto ditto - - „	6 11 6 „	29 10 10
$4{,}941\frac{2}{3}$	„ Ordinary Oxford Mixture - „	2 13 – „	13,898 7 –
$71\frac{1}{3}$	„ „ Army Red edgings - „	3 1 7 „	220 5 11
2,340	Dozens Black 4-holeMetal Buttons - „	– – $2\frac{32}{100}$ per doz.	27 14 7
Charges for making up clothing - - - „			
	TOTAL - - -	- - - *Rs.*	53,497 3 3
Contingencies - - - - - - -		- - -	
Proportion of Establishment - - - - -		- - -	
Charges for conveying clothing - - - -		- - -	
Compensation payable - - - - - -		- - -	
	GRAND TOTAL - - -	- - - *Rs.*	

Appendix, XXXVIII—A.

Clothing for the Horse Artillery.

RANK.	Period of Supply.	Description of Clothing.	Rate of Articles.	Average Annual Cost per Man.	Number to be Supplied.	TOTAL.
			Rs. a. p.	*Rs. a. p.*		*Rs. a. p.*
Serjeant Major	Annually	1 Pair blue cloth overalls	18 – 9	60 1 1	1	60 1 1
		1 Pair of boots	5 – –			
		1 Pair leather gloves	– 12 –			
	Biennially	1 Dress jacket	46 12 11			
		1 Undress jacket	23 11 9			
	Sexennially	1 Helmet	6 – –			
Qr.Mr.Serjeant	Ditto	Ditto	Ditto	60 1 1	1	60 1 1
Trumpet Major	Annually	1 Pair blue cloth overalls	18 – 9	60 1 1	1	60 1 1
		1 Pair boots	5 – –			
		1 Pair leather gloves	– 12 –			
	Biennially	1 Dress jacket	46 12 11			
		1 Undress jacket	23 11 9			
	Sexennially	1 Helmet	6 – –			
Troop Serjeant Major.	Annually	1 Pair blue cloth overalls	18 – 9	60 1 1	4	240 4 4
		1 Pair boots	5 – –			
		1 Pair leather gloves	– 12 –			
	Biennially	1 Dress jacket	46 12 11			
		1 Undress jacket	23 11 9			
	Sexennially	1 Helmet	6 – –			
Troop Quarter Master Serjeant.	Annually	1 Pair blue cloth overalls	18 – 9	60 1 1	4	240 4 4
		1 Pair boots	5 – –			
		1 Pair leather gloves	– 12 –			
	Biennially	1 Dress jacket	46 12 11			
		1 Undress jacket	23 11 9			
	Sexennially	1 Helmet	6 – –			
Serjeant	Annually	1 Pair blue overalls	18 – 9	60 1 1	24	1,441 10 –
		1 Pair boots	5 – –			
		1 Pair leather gloves	– 12 –			
	Biennially	1 Dress jacket	46 12 11			
		1 Undress jacket	23 11 9			
	Sexennially	1 Helmet	6 – –			
Farrier Major	Annually	1 Pair blue cloth overalls	18 – 9	60 1 1	1	60 1 1
		1 Pair boots	5 – –			
		1 Pair leather gloves	– 12 –			
	Biennially	1 Dress jacket	46 12 11			
		1 Undress jacket	23 11 9			
	Sexennially	1 Helmet	6 – –			
Corporal	Annually	1 Pair blue cloth overalls	18 – 9	60 1 1	24	1,441 10 –
		1 Pair boots	5 – –			
		1 Pair leather gloves	– 12 –			
	Biennially	1 Dress jacket	46 12 11			
		1 Undress jacket	23 11 9			
	Sexennially	1 Helmet	6 – –			
Bombardier	Annually	1 Pair blue cloth overalls	18 – 9	60 1 1	48	2,883 4 –
		1 Pair boots	5 – –			
		1 Pair leather gloves	– 12 –			
	Biennially	1 Dress jacket	46 12 11			
		1 Undress jacket	23 11 9			
	Sexennially	1 Helmet	6 – –			
Gunner	Annually	1 Pair blue cloth overalls	18 – 9	60 1 1	348	20,903 9 –
		1 Pair boots	5 – –			
		1 Pair leather gloves	– 12 –			
	Biennially	1 Dress jacket	46 12 11			
		1 Undress jacket	23 11 9			
	Sexennially	1 Helmet	6 – –			
Trumpeter	Annually	1 Pair blue cloth overalls	18 – 9	60 1 1	8	480 8 8
		1 Pair boots	5 – –			
		1 Pair leather gloves	– 12 –			
	Biennially	1 Dress jacket	46 12 –			
		1 Undress jacket	23 11 9			
	Sexennially	1 Helmet	6 – –			
Farrier	Annually	1 Pair blue cloth overalls	18 – 9	60 1 1	12	720 13 –
		1 Pair boots	5 – –			
		1 Pair leather gloves	– 12 –			
	Biennially	1 Dress jacket	46 12 –			
		1 Undress jacket	23 11 9			
	Sexennially	1 Helmet	6 – –			
				TOTAL – – *Rs.*		28,592 7 8

Appendix, XXXVIII—B.

Value of Articles taken from the Stock, Tailoring Charges, Expenses of Carriage, &c.

DESCRIPTION OF ARTICLES.				Amount.		
				Rs.	*a.*	*p.*
Value of Articles taken from Stock in Store, viz.:						
Helmets - - - - - - - - - at						
Pairs of Boots - - - - - - - - „						
„ of Leather Gloves - - - - - - „						
Yards of Best Superfine Navy Blues - - - - „						
„ of Best Scarlet Cloth - - - - - „						
„ Serjeants' ditto - - - - - - „						
„ „ Blue Cloth - - - - - „						
„ „ Kerseywove Blue Cloth - - - „						
„ Army Kerseywove Blue Cloth - - - - „						
„ Army Dark Blue - - - - - - „						
Dozen Gilt Buttons, large - - - - - - „						
„ „ small - - - - - - „						
„ Brass Buttons, large - - - - - „						
„ „ „ small - - - - - „						
„ Black 4-hole Metal Buttons - - - - „						
„ Plated Hooks and Eyes - - - - - „						
„ Brass „ „ - - - - - „						
Charges for Making up Clothing - - - - - - - - -						
TOTAL - - - - - - - - -				*Rs.*	28,592	7 —
Contingencies - - - - - - - - - - - -						
Proportion of Establishment - - - - - - - - - -						
Charges for Conveying Clothing - - - - - - - - -						
Compensation Payable - - - - - - - - - - -						
GRAND TOTAL - - - - - - - - -				*Rs.*		

Appendix, XXXIX—A.

Clothing for the European Foot Artillery.

RANK.	Period of Supply.	Description of Clothing.	Rate of Articles.	Average Annual Cost per Man.	Number to be Supplied.	TOTAL.
			Rs. a. p.	*Rs. a. p.*		*Rs. a. p.*
Serjeant Major	Biennially	1 Cap complete with plume	6 – –	39 4 1	4	157 – 4
		1 Tunic	29 4 3			
		1 Undress jacket	17 1 6			
		1 Pair cloth trowsers	14 6 11			
		2 Pairs serge trowsers	7 11 6			
	Annually	1 Pair of boots	4 – –			
Quartermaster Serjeant.	Biennially	1 Cap complete with plume	6 – –	39 3 10	4	156 15 4
		1 Tunic	29 4 3			
		1 Undress jacket	17 1 –			
		1 Pair cloth trowsers	14 6 11			
		2 Pairs serge trowsers	7 11 6			
	Annually	1 Pair of boots	4 – –			
Bugle Major	Biennially	1 Cap complete with plume	6 – –	38 9 8	4	154 6 8
		1 Tunic	28 6 10			
		1 Undress jacket	16 10 –			
		1 Pair cloth trowsers	14 6 11			
		2 Pair serge trowsers	7 11 6			
	Annually	1 Pair of boots	4 – –			
Sergeant	Biennially	1 Cap complete with plume	6 – –	31 3 1	96	2,994 8 –
		1 Tunic	23 6 7			
		1 Undress jacket	11 6 1			
		1 Pair cloth trowsers	9 14 –			
		2 Pairs serge trowsers	7 11 6			
	Annually	1 Pair of boots	4 – –			
Brigade Serjeant	Biennially	1 Cap complete with plume	6 – –	31 14 10	16	510 13 4
		1 Tunic	24 5 7			
		1 Undress jacket	11 14 7			
		1 Pair cloth trowsers	9 14 –			
		2 Pairs serge trowsers	7 11 –			
	Annually	1 Pair of boots	4 – –			
Corporal	Biennally	1 Cap complete with plume	3 8 –	22 4 9	96	2,140 8 –
		1 Tunic	16 3 2			
		1 Undress jacket	6 10 9			
		1 Pair cloth trowsers	6 8 –			
		2 Pairs serge trowsers	7 11 6			
	Annually	1 Pair of boots	4 – –			
Bombardier	Biennally	1 Cap complete with plume	3 8 –	21 8 9	96	2,068 8 –
		1 Tunic	15 3 2			
		1 Undress jacket	6 2 9			
		1 Pair cloth trowsers	6 8 –			
		2 Pairs serge trowsers	7 11 6			
	Annually	1 Pair of boots	4 – –			
Gunner	Biennally	1 Cap complete with plume	3 8 –	20 12 5	960	19,945 – –
		1 Tunic	14 1 6			
		1 Undress jacket	5 11 9			
		1 Pair cloth trowsers	6 8 –			
		2 Pairs serge trowsers	7 11 6			
	Annually	1 Pair of boots	4 – –			
Bugler	Biennially	1 Cap complete with plume	3 8 –	20 12 5	23	664 13 4
		1 Tunic	14 1 6			
		1 Undress jacket	5 11 9			
		1 Pair cloth trowsers	6 8 –			
		2 Pairs serge trowsers	7 11 6			
	Annually	1 Pair of boots	4 – –			
				TOTAL - - -	*Rs.*	28,792 9 –

Appendix XXXIX.—B.

Value of Articles taken from Stock, Tailoring Charges, Expenses of Carriage, &c.

Description of Articles.		Amount.
Value of Articles taken from Stock in Store, viz.:	*Rs. a. p.*	*Rs. a. p.*
Sergeants' Caps complete with Plumes - - at		
Other Ranks - - - - - - - - „		
Pairs of Boots - - - - - - - - „		
Yards best superfine navy blue - - - - „		
„ Sergeants' blue - - - - - - - „		
„ Army dark blue - - - - - - „		
„ Dark blue serge - - - - - - „		
„ Best superfine scarlet cloth - - - - „		
„ Sergeants' scarlet cloth - - - - „		
„ Red worsted Tape broad, for stripes - - „		
Dozen gilt Buttons large - - - - - „		
„ Ditto small - - - - - - - „		
„ Brass Buttons large - - - - - „		
„ Ditto small - - - - - - - „		
„ Black 4-hole metal buttons large - - „		
„ Ditto small - - - - - - - „		
„ Plated Hooks and Eyes - - - - - „		
„ Brass Hooks and Eyes - - - - - „		
„ Tinned Hooks and Eyes - - - - - „		
„ Charges for making up clothing - - - „		
TOTAL - - - *Rs.*	- - - - -	28,792 9 —
Contingencies - - - - - - - - „		
Proportion of Establishment - - - - „		
Charges for conveying Clothing - - - - „		
Compensation payable - - - - - - „		
GRAND TOTAL - - - - *Rs.*		

Appendix XL:—A.

Cclothing for the Native Infantry.

RANK.	Period of Supply.	Description of Clothing.	Rate of Articles.	Average Annual Cost per Man.	Number to be Supplied.	TOTAL.
			Rs. a. p.	*Rs. a. p.*		*Rs. a. p.*
Sergeant Major - -	Biennially	Tunic - -	25 9 11	27 14 8	26	931 10 8
		Trowsers - -	7 3 5		26	
		Cap - - -	3 — —		26	
Qr Master Sergeant -	Ditto - -	Ditto - -	Ditto - -	27 14 8	Ditto -	931 10 8
Subadar Major - -	Ditto - -	Tunic - -	17 3 3	14 14 7	26	775 4 2
		Trowsers - -	12 9 10		26	
Subadar - - -	Ditto - -	Tunic - -	16 13 3	14 11 7	260	3,279 12 8
		Trowsers - -	12 9 10		260	
Jemadar - - -	Ditto - -	Tunic - -	16 9 3	14 9 7	260	7,590 1 8
		Trowsers - -	12 9 10		260	
Bugle or Drum Major -	Ditto - -	Tunic - -	16 14 5	14 12 2	26	3,710 3 6
		Trowsers - -	12 2 10		26	
Havildar Major - -	Ditto - -	Tunic - -	13 4 2	9 6 1	26	487 12 4
		Trowsers - -	5 8 —		26	
Havildar - - -	Ditto - -	Tunic - -	11 1 4	8 4 8	1508	25,007 10 8
		Trowsers - -	5 8 —		1508	
Color Havildar - -	Ditto - -	Tunic - -	11 13 10	8 11 5	26	451 7 8
		Trowsers - -	5 8 —		26	
Fife Major - -	Ditto - -	Tunic - -	11 1 4	1 4 8	26	31 2 8
		Trowsers - -	5 8 —		26	
Naique - - -	Ditto - -	Tunic - -	7 — 8	5 12 3	1534	17,688 15 —
		Trowsers - -	4 7 10		1534	
Lance Naique - -	Ditto - -	Tunic - -	7 — 7	5 12 3	Included with Privates.	
		Trowsers - -	4 7 10			
Private - - -	Ditto - -	Tunic - -	6 14 6	5 11 2	26,000	2,96,291 10 6
		Trowsers - -	4 7 10		26,000	
Drummer and Fifer -	Ditto - -	Tunic - -	9 1 6	6 12 8	468	6,356 — —
		Trowsers - -	4 7 10		468	
Band Havildar - -	Ditto - -	Tunic - -	11 2 6	7 13 2	26	296 12 8
		Trowsers - -	4 7 10		26	
Band Naique - -	Ditto - -	Tunic - -	6 3 9	5 5 10	26	278 13 2
		Trowsers - -	4 7 10		26	
Band *Private* - -	Ditto - -	Tunic - -	6 3 7	5 5 —	Included with Drummers.	
		Trowsers - -	4 7 10			
				TOTAL - - - - *Rs.*		3,64,518 — —

Appendix XL.—B.

Value of Articles taken from Stock, Tailoring Charges, Expesnes of Carriage, &c.

Description of Articles.			Amount.		
Value of Articles taken from Stock in Store, viz.:	*Rs.*	*a.* *p.*	*Rs.*	*a.*	*p.*
Serjeants' Caps - - - - - - at					
Yards Thin Superfine Scarlet - - - - „					
„ Serjeants' Scarlet - - - - - „					
„ Super White - - - - - - „					
„ Super Aurora - - - - - - „					
„ Ordinary Red - - - - - „					
„ Ditto White - - - - - „					
„ Thin Superfine Blue Facing Cloth - - „					
„ Serjeants' ditto - - „					
„ Army Dark ditto - - „					
„ Thin Superfine White Edgings - - „					
„ Serjeants' ditto - - „					
„ Ordinary ditto - - „					
„ Superfine Aurora ditto - - - - „					
„ Crimson Silk Sash - - - - - „					
„ Worsted Sash - - - - - „					
„ Red Worsted Tape - - - - - „					
„ Black Worm Cotton Tape - - - „					
„ Drummers' Tape, Broad - - - - „					
„ Ditto Narrow - - - „					
„ Ditto Fringe - - - „					
Doz. Gilt Buttons - - - - - - - „					
„ Gilt Hooks and Eyes - - - - „					
„ Plated ditto - - - - - - „					
„ Brass ditto - - - - - - „					
„ Black ditto, Small - - - - - „					
Yards Best Superfine Oxford Mixture - - „					
„ Serjeents ditto - - „					
„ Superfine ditto - - „					
„ Ordinary ditto - - „					
Doz. Black 4-hole Metal Buttons - - - „					
„ Bone Buttons - - - - - - - „					
„ Charges for making up Clothing - - „					
TOTAL - - - *Rs.*	- - - - -		3,64,518	–	–
Contingencies - - - - - - - „					
Proportion of Establishment - - - - „					
Charges for Conveying Clothing - - - „					
Compensation payable - - - - - - „					
GRAND TOTAL - - - *Rs.*	- - - - -				

Appendix XLI.—(A.)

Clothing for the Native Light Cavalry.

RANK.	Period of Supply.	Description of Clothing.	Rate of Articles. Rs. a. p.	Average Annual Cost per Man. Rs. a. p.	Number to be Supplied.	TOTAL. Rs. a. p.
Serjeant Major	Quadrenniially	1 Cap	9 – –	– – –	3	
	Biennially	1 Overalls	12 9 11	39 1 9	4	264 13 2
		1 Pair of leather gloves.	– 12 –		3	
		1 Pair of boots	5 – –		4	
		1 Tunic	55 5 10		3	
Quartermaster Serjeant	Ditto	Ditto	82 11 9	39 1 9	ditto	264 13 2
Subadar Major	Biennially	1 Overalls	12 3 10	35 7 10	3	266 7 10
		1 Pair of leather gloves.	– 12 –		4	
		1 Pair of boots	5 – –		3	
		1 Tunic	52 15 10		4	
Subadar	Ditto	1 Overalls	12 3 10	32 6 10	18	1,219 15 10
		1 Tunic	52 9 10		19	
Jemadar	Ditto	1 Overalls	12 3 10	32 4 10	25	1,675 1 8
		1 Tunic	52 5 10		25	
Trumpet Major	Ditto	1 Overalls	12 3 10	32 11 10	3	249 10 10
		1 Tunic	53 3 10		4	
Farrier Major	Ditto	1 Overalls	12 3 10	22 15 10	3	251 10 10
		1 Tunic	53 11 10		4	
Havildar Major	Ditto	1 Overalls	4 13 11	9 12 8	3	73 7 5
		1 Tunic	24 11 5		4	
Drill Havildar	Ditto	1 Overalls	4 13 11	8 15 10	3	67 – 9
		1 Tunic	13 1 9		4	
Troop Havildar	Ditto	1 Overalls	4 13 11	8 15 4	Included with Havildars.	
		1 Tunic	13 – 9			
Havildar	Ditto	1 Overalls	4 13 11	8 15 4	119	2,144 – –
		1 Tunic	13 – 8		120	
Trumpeter	Ditto	1 Overalls	4 13 3	7 7 8	22	328 15 6
		1 Tunic	10 2 –		22	
Farrier	Ditto	1 Overalls	4 13 3	7 8 3	42	631 5 –
		1 Tunic	10 3 3		42	
Naique	Ditto	1 Overalls	4 13 –	7 7 9	90	1,356 13 8
		1 Tunic	10 2 2		91	
Lance Naique	Ditto	1 Overalls	4 13 3	7 7 8	Included with Privates.	
		1 Tunic	10 2 1			
Rough Rider	Ditto	1 Overalls	4 13 3	7 7 8	Included with Privates.	
		1 Tunic	10 2 –			
Private	Ditto	1 Overalls	4 13 3	7 7 8	1,115	16,672 11 9
		1 Tunic	10 2 –		1,115	
				TOTAL	Rs.	25,468 7 6

Appendix XLI.—(B.)

Value of Articles taken from Stock, Tailoring Charges, Expenses of Carriage, &c.

DESCRIPTION OF ARTICLES.					AMOUNT.		
Value of Articles taken from Stock in Store, viz.:					*Rs.*	*a.*	*p.*
Serjeants' Caps - - - - - - -	at						
Pairs of Boots - - - - - - -	,,						
,, Leather Gloves - - - - -	,,						
Yards of best Superfine Sky Blue - - -	,,						
,, Ordinary Sky Blue - - - -	,,						
,, Serjeants' Pale Buff - - - -	,,						
,, Thin Superfine Pale Buff - - -	,,						
,, Superfine Pale Buff - - - -	,,						
,, Ordinary Pale Buff - - - -	,,						
,, Best Superfine Cavalry Grey - - -	,,						
,, Superfine Cavalry Grey - - - -	,,						
,, Ordinary Cavalry Grey - - - -	,,						
Dozen white four-hole Metal Buttons, large -	,,						
,, Ditto, small - - - - - - -	,,						
,, White Worsted Net Buttons - - -	,,						
,, Plated Buttons - - - - - -	,,						
,, Lead Buttons - - - - - -	,,						
,, Plated Hooks and Eyes - - - -	,,						
,, Tinned ditto - - - - - - -	,,						
,, White Worsted Tape, narrow - - -	,,						
,, Canvas - - - - - - -	,,						
Charges for making up Clothing - - -	,,						
		TOTAL - - -	*Rs.*		25,468	7	6
Contingencies - - - - - - -	,,						
Proportion of Establishment - - - -	,,						
Charges for conveying Clothing - - -	,,						
Compensation payable - - - - -	,,						
	GRAND TOTAL - - -	*Rs.*					

Appendix XLII.

Income Estimate of the Ordnance Department.

	Rs. a. p.	Rs. a. p.
TITLE I.—SUMS TO BE REALISED BY THE SALE OF STORES.		
CHAP. 1.		
Art. 1. By Public Works Department Stores - - -		
2. By Serviceable Military Stores - - - -		
3. By Unserviceable Military Stores - - - -		
TITLE II.—SUMS RECOVERABLE ON ACCOUNT OF SHORT DELIVERIES.		
CHAP. I.		
Art. 1. By Stores from England short delivered - - -		
2. By Stores in transit from port to port, short delivered		
TOTAL Cash Income - - *Rs.*	- - -	
TITLE III.—AMOUNT VALUE OF STORES expected to be received from England.		
CHAP. I.		
Art. 1. Supplies between India and London - - -		
TITLE IV.—AMOUNT VALUE OF STORES expected to be received from other Presidencies, Departments and Colonial Governments.		
CHAP. I. PRESIDENCIES.		
Art. 1. General Government of India - - - -		
2. Bombay Presidency - - - - - -		
CHAP. II. DEPARTMENTS.		
1. Judicial Department - - - - - -		
2. Revenue Department - - - - - -		
3. Road Department - - - - - -		
4. Medical Department - - - - - -		
5. Clothing Store Department - - - - -		
6. General Department - - - - - -		
7. Government Museum - - - - - -		
8. Ecclesiastical Department - - - - -		
9. Marine Department - - - - - -		
10. Public Department - - - - - -		
11. Government House - - - - - -		
CHAP. III. COLONIAL GOVERNMENTS.		
1. H. M. Government of Sydney - - - -		
2. H. M. Government of Prince of Wales Island -		
TITLE V.—STORES EXPECTED TO BE MADE UP IN DEPARTMENTAL MANUFACTORIES.		
Art. 1. Gunpowder Manufactory - - - - -		
2. Gun Carriage ditto - - - - - -		
3. Artillery Depôt and Percussion Cap Manufactory -		
4. Grand Arsenal, including Bullet Factory - - -		
5. Provincial Arsenals - - - - - -		
GRAND TOTAL - - *Rs.*	- - -	

EAST INDIA
(MILITARY FINANCE COMMISSION).

COPY of the REPORTS and RECOMMENDATIONS of the MILITARY FINANCE COMMISSION in *India*, which have been received by the Secretary of State for *India* in Council; &c.

(*Colonel Sykes*).

Ordered, by The House of Commons, *to be Printed*,
22 *February* 1861.

[*Price* 2*s.* 4*d.*]

EAST INDIA (CHINA WAR).

RETURN to an Address of the Honourable The House of Commons, dated 15 February 1861;—*for*,

AN "ACCOUNT of the SUMS which have been Claimed from the Imperial Government, by the Government of *India*, for ADVANCES or DISBURSEMENTS, on account of the WAR in *China*, to the 31st day of March 1860."

India Office,
26th February 1861.

T. L. SECCOMBE,
Secretary Financial Department.

ACCOUNT of the SUMS which have been Claimed from the Imperial Government, by the Government of *India*, for ADVANCES or DISBURSEMENTS on account of the WAR in *China*, to the 31st day of March 1860.

ON the 28th day of January 1860, the Lords Commissioners of the Treasury were informed, that the sum of 80,000 *l.* was estimated as the amount that would become repayable to Indian Funds, during the year 1859-60, "on account of the recent augmentation" to the Force in China, and that early in the spring of 1860, repayment would be required of the further sum of 431,000 *l.*, on account of reinforcements to be sent in May 1860, as well as of any additional sum, that during the year 1860-61 might be reported in the monthly statements called for from the Government of India.

On the 4th day of February 1860, their Lordships were informed that an additional sum of 100,000 *l.* might be taken as the probable further expenditure on the same account during the year 1860-61.

EAST INDIA (CHINA WAR).

ACCOUNT of the SUMS which have been Claimed from the Imperial Government by the Government of *India*, for ADVANCES or DISBURSEMENTS on Account of the WAR in *China*, to 31 March 1860.

(Sir Stafford Northcote.)

Ordered, by The House of Commons, *to be Printed*,
27 *February* 1861.

62.

RETURN to an Address of the Honourable The House of Commons, dated 8 February 1861;—*for*,

"ACCOUNTS of the Negotiable PUBLIC DEBT of *India*, showing the Amount of each LOAN, with the Rate of Interest thereon, and distinguishing separately the Proportions severally retained in *India* and registered at the *India* Office under 'Enfacement' for Payment of Interest or for Transfer into Stock:"

"And, showing the AMOUNT drawn for in BILLS upon the Governments of *Calcutta* and *Madras* in Payment of the INTEREST due upon the Portion of the PUBLIC DEBT of *India* registered under 'Enfacement' at the India Office, and the Deductions made on Account of Indian Income Tax, and of Income Tax claimed on behalf of the Imperial Government."

	Amount of each Loan of the Negotiable Public Debt of India according to the latest Advices.	Rate of Interest thereon.	Proportion retained in India.	Proportion registered at the India Office, under Enfacement for Payment of Interest, or for Transfer into Stock, on the 31st January 1861.	Amount drawn for in Bills upon the Governments of Calcutta and Madras, in payment of the Interest due upon the Portion of the Public Debt of India, Registered at the India Office under Enfacement for Payment of Interest, or for Transfer into Stock.	Deductions made on account of Indian Income Tax.	Deductions made on account of Income Tax claimed on behalf of the Imperial Government.
	Rs.		*Rs.*	*Rs.*	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*
Madras Permanent Loan	1,54,000	8 per cent. p' annum	1,54,000	—	—	—	—
Madras Permanent Loan	80,500	6 " "	80,500	—	—	—	—
Public Works Loan of 31st March 1855	2,74,48,700	5 " "	2,53,85,000	20,63,700	1,36,302 6 3	572 7 9	5,255 2 —
Loan of 28th February 1857	20,22,92,525	5 " "	16,24,86,925	3,98,05,600	25,14,399 15 3	- - - -	99,080 — 9
Loan of 28th February 1857	37,30,300	4½ " "	37,29,300	1,000	64 15 10	- - - -	2 8 2
Loan of 1824–25	8,66,687	4 " "	8,45,687	21,000	710 10 1	4 4 3	31 12 4
Loan of 1828–29	2,87,464	4 " "	2,68,164	19,300	110 7 —	- - - -	4 12 —
Loan of 1832–33	5,20,61,477	4 " "	5,09,23,677	11,37,800	48,402 — 3	282 1 10	1,986 9 8
Loan of 31st March 1836	4,28,04,531	4 " "	4,08,62,131	19,42,400	73,520 8 5	750 15 2	2,946 8 5
Loan of 1st February 1843	10,79,14,300	4 " "	10,21,34,100	57,80,200	3,09,430 1 3	382 12 11	12,435 1 10
Loan of 30th June 1854	9,70,29,400	4 " "	9,34,11,000	36,18,400	1,58,964 10 1	1,056 10 10	6,690 11 1
Loan of 28th February 1854	8,68,200	3½ " "	8,56,700	11,500	485 14 1	- - - -	21 9 11
Transfer Loan Stock	* 2,61,25,376	4 " "	77,93,617	—	—	—	—
Amount 1st May 1859	56,16,63,460		48,89,30,801	5,44,00,900			
Loan of 1859–60, opened on the 1st of May 1859; subscriptions in cash	† 5,01,79,600	5½ " "		2,55,61,500	8,73,234 1 —	9,134 8 11	36,906 14 1
Treasury Bills outstanding 30th November, 1860	86,300	3 Pies p' cent. p' diem	—	—	—	—	—
Treasury Bills - - - ditto	3,48,900	2½ " "	—	—	—	—	—
Rs.	61,22,78,260			7,99,62,400	41,15,625 9 6	12,183 13 8	1,65,361 10 3

* Of the Transfer Loan Stock, the sum of 1,83,31,759 rupees now stands upon the London books.

† In addition to the cash subscriptions to the 5½ Per Cent. Loan, the further sum of 4,88,07,000 rupees has been subscribed in 5 per cent. paper, making a total of 9,89,86,600 rupees.

India Office, 28 February 1861.

George Friend, Accountant General.

EAST INDIA (PUBLIC DEBT).

ACCOUNTS of the Negotiable Public Debt of *India*, showing the Amount of each Loan, with the Rate of Interest thereon, and distinguishing the Proportions severally retained in *India*, and Registered at the India Office, under "Enfacement" for Payment of Interest or for Transfer into Stock; &c.

(*Mr. Crawford.*)

Ordered, by The House of Commons, *to be Printed*,
1 *March* 1861.

EAST INDIA (GOVERNMENT LOANS).

RETURN to an Address of the Honourable The House of Commons, dated 18 February 1861;—*for*,

A "RETURN of the Terms, both as regards Interest and Price, on which all LOANS Raised during the last Ten Years either in *England* or *India* for the purposes of the Indian Government have been Negotiated."

LOANS RAISED IN ENGLAND.				LOANS RAISED IN INDIA.			
		TERMS.				TERMS.	
		Interest.	Price.			Interest.	Price.
1850–51	Nil.			1850–51	Loan of 30 June 1841 -	5 per cent. per annum.	
1851–52				1851–52	Loan of 30 June 1841 -	5 per cent.	
					Loan of 1 February 1843	4 per cent.	
1852–53				1852–53	Loan of 1 February 1843	4 per cent.	
1853–54				1853–54	Loan of 1 February 1843	4 per cent.	
					Loan of 28 February 1854	3½ per cent.	
					Transfer Loan - -	4 per cent.	
1854–55				1854–55	Loan of 28 February 1854	3½ per cent.	
					Loan of 1 February 1843	4 per cent.	
					Loan of 30 June 1854 -	4 per cent.	
					Public Works Loan, 31 March 1855.	5 per cent.	
1855–56				1855–56	Loan of 28 February 1854	3½ per cent.	
					Public Works Loan, 31 March 1855.	5 per cent.	
1856–57				1856–57	Loan of 28 February 1854	3½ per cent.	
					Loan of 28 February 1857	4½ per cent.	
					Loan of 28 February 1857	5 per cent.	
1857–58	Debenture Loan, 21 Vict. c. 3 -	4 per cent. per annum.	Average 98 *l.* 1 *s.* 4 *d.* per cent.	1857–58	Loan of 28 February 1857	*5 per cent.	par.
	Advance by way of Loan from the Security Fund for the Capital of East India Stock.	4 per cent. per annum.	- - par.				
	Temporary Loans on Security of East India Bonds.	Average 5 $\frac{1}{8}$ per cent. per annum.	- - par.				
1858–59	Debenture Loan, 21 Vict. c. 3 -	4 per cent. per annum.	Average 97 *l.* 4 *s.* 7 *d.* per cent.	1858–59	Loan of 28 February 1857	*5 per cent.	
	Debenture Loan, 22 Vict. c. 11 -	4 per cent. per annum.	Average 95 *l.* 1 *s.* 4 *d.* per cent.		Treasury Bills - -	3 pies per cent. per diem.	
	East India Bonds - - -	4 per cent. per annum.	Average 100 *l.* 8 *s.* 9 *d.* per cent.				
	Temporary Loans on Security of East India Bonds.	Average 4 ½ per cent. per annum.	- - par.				
1859–60	Debenture Loan, 22 Vict. c. 11 -	4 per cent. per annum.	Average 95 *l.* 1 *s.* 4 *d.* per cent.	1859–60	Loan of 28 February 1857	†5 per cent. per annum.	
	India 5 per Cent. Stock, 22 & 23 Vict. c. 39.	5 per cent. per annum.	Average 97 *l.* 3 *s.* 2 *d.* per cent.		Loan of 31 May 1859 -	5½ per cent. per annum.	
	Temporary Loans on Security of East India Bonds.	Average 4 $\frac{5}{8}$ per cent. per annum.	- - par.		Treasury Bills - -	2½ pies per cent. per diem.	
1860–61 (to 28 Feb. 1861).	India 5 per Cent. Stock, 23 & 24 Vict. c. 130.	5 per cent. per annum.	Average 98 *l.* 14 *s.* 5 *d.* per cent.	1860–61 (to 30 Nov. 1860).	Loan of 31 May 1859 -	5½ per cent. per annum.	
	Temporary Loans on Security of East India Bonds.	Average 3 $\frac{3}{4}$ per cent. per annum.	- - par.				

* Subscriptions were also received, partly in cash and partly in promissory notes, in the following proportions, viz.:—

4 per cent. notes - - - -	Half in notes and half in cash.
3½ - ditto - - - - -	2 rupees in notes to 3 rupees in cash.
4½ - ditto - - - - -	2 rupees in notes to 1 rupee in cash.

† Subscriptions were likewise received half in 5 per cent. notes, and half in cash.

India Office,
14 March 1861.

George Friend, Accountant General.

EAST INDIA (GOVERNMENT LOANS).

RETURN of the Terms, both as regards Interest and Price, on which all LOANS Raised during the last Ten Years either in *England* or *India* for the purposes of the Indian Government have been Negotiated.

(*Lord Robert Cecil.*)

Ordered, by The House of Commons, *to be Printed*,
18 *March* 1861.

EAST INDIA (FINANCES, &c.)

RETURN to an Address of the Honourable The House of Commons, dated 7 May 1861;—*for*,

"COPY of CORRESPONDENCE between the Secretary of State for India and the Governor General of India in Council, on the subject of the GENERAL FINANCES of *India* (in continuation of the Correspondence presented on the 15th day of February 1861):"

"And, of recent CORRESPONDENCE on the subject of RAILWAY EXPENDITURE in *India*, and the course proposed to be taken with reference to the several Railways now under construction in that Country."

India Office,
7 May 1861.

T. L. SECCOMBE,
Secretary, Financial Department.

(*Mr. Crawford.*)

Ordered, by The House of Commons, *to be Printed*,
9 *May* 1861.

COPY of CORRESPONDENCE between the Secretary of State for India and the Governor General of India in Council, on the subject of the GENERAL FINANCES of *India* (in continuation of the Correspondence presented on the 15th day of February 1861).

Financial Department.—No. 16 of 1861.

To the Right Honourable Sir *Charles Wood*, Bart., M. P., Secretary of State for India.

Sir, Fort William, the 5th February 1861.

THE regular estimate for the current year having been completed, we have the honour to forward the accompanying statements, Nos. 1 and 2, showing the estimated revenues and charges of India in 1860-61, and the estimated cash balances in India on the 30th April 1861.

2. From the statement, No. 1, it will be observed that the excess of income over expenditure in India has been estimated at 305,896 *l.*, which shows a decrease of 403,947 *l.*, as compared with the amount (709,843 *l.*), shown in the sketch estimate.

3. The estimated ultimate result, *i. e.*, the result arrived at after taking into account the estimated home charges, exclusive of stores, and the payment of interest on railway capital guaranteed in 1860-61, is a deficit of 6,678,097 *l.*, as shown below :—

		£.
Estimated charges in India		39,610,885
Estimated home charges, excluding stores		* 5,357,993
	£.	44,968,878
Interest on railway capital, guaranteed, in England	* £. 1,626,000	
Interest on railway capital, guaranteed, in India	36,010	
		1,662,010
TOTAL Charges	£.	46,630,888
DEDUCT—		
Estimated revenues in India	£. 39,509,631	
Net traffic receipts from railways in India	443,160	
		39,952,791
Ultimate Result — Deficit	£.	6,678,097

4. From the statement, No. 2, it will be observed that the cash balance now estimated to remain in the Indian treasuries on the 30th April next, is 11,448,135 *l.*, in place of 13,452,326 *l.*, assumed in the sketch estimate, showing a decrease of 2,004,191 *l.*

5. The

* The Home Charges taken from the statement, dated 27th July 1860, presented to Parliament, and printed by order of the House of Commons, on the 30th July 1860.

5. The principal items of this deterioration are the following :—

Receipts.	Increase.	Decrease.	Disbursements.	Increase.	Decrease.
	£.	£.		£.	£.
Revenues in India -	812,012	–	Charges in India - -	1,215,959	–
Deposits in India, including Miscellaneous Funds, & - -	313,862	–	Payment of Loans and Treasury Bills, &c. -	221,250	–
Railway Companies, Capital Accounts in India	40,792	–	Deposits, &c. - -	421,809	–
Advances, &c., including stores, &c., from London	697,826	–	Service Funds - -	26,830	–
Service Funds - -	49,965	–	Advances, &c. - -	920,809	–
Cash balance on 30th April 1860 - -	137,989	–	Disbursed on account of Railway Companies, Capital Account - -	1,249,980	–
			Net Increase in Disbursements (Worse) - -	4,056,637	–
			Deduct.—Net Increase in Receipts (Better) -	2,052,446	–
Net Increase in the Receipts (Better) - -	2,052,446	–	Net Deterioration in the estimated Cash Balance on 30th April 1861 £.	2,004,191	–

6. The net increase of 812,012 *l.* in the "Revenues," results from a gross increase of 1,370,648 *l.*, and a gross decrease of 558,636 *l.* See Comparative Statement marked A.

7. The principal items of improvement are "Abkarry Revenue," "Salt," "Opium," "Stamp Duties," "Contributions from Native States on account of Contingents," miscellaneous receipts in the "Civil and Political Departments," "Public Works," and "Military Departments."

8. The increase of 163,514 *l.* in the receipts of the "Abkarry Revenue," is estimated partly with reference to the actual collections of the last year in the Punjab and Pegu, but 124,614 *l.* of the amount is owing to a general average increase in Bengal of three rupees per seer in the selling price of Abkarry opium; and to an increase in the duties on rum, ganjah, and country spirits, for which a proper allowance was not made in the sketch estimate.

9. We anticipate an increase of 50,860 *l.* under "Salt," chiefly in the North-Western Provinces, owing to the duty on salt imported into those Provinces having been raised, under Act 1 of 1860, from two rupees to *Rs.* 2. 8 *a.* per maund. In his sketch estimate, the Accountant assumed the collections from duty on salt at 450,000 *l.*; but he now expects that they will rise to 500,000 *l.*, which, we hope, will be realised. The duties on salt in Bengal, the Punjab, Madras, and Bombay, are credited under "Customs" in the Parliamentary returns, while the duty levied on salt in the North Western Provinces is shown under the head of "Salt." As this is inconsistent in principle, we propose to assimilate the mode of exhibition in future.

10. The improvement of 159,799 *l.* under "Opium" is assumed with reference to the actual sales in Bengal up to the end of January last, and to enhanced prices expected to be realised at the sales of February, March, and April, which have been estimated (in consideration of the high rates of the sales of the last three months) at 1,925 rupees per chest, instead of 1,825 rupees, as shown in the estimate of the Accountant of Bengal.

11. We expect larger receipts from stamp duties to the extent of 120,700 *l.*, in consequence of the operation since October of some of the provisions of Act XXXVI. of 1860.

12. The increase of 131,880 *l.* under "Contributions from Native States on account of Contingents" arises pricipally from the transfer to this head in the regular estimate of 143,000 *l.* on account of receipts from Scindiah's ceded districts, hitherto shown under "Debt," less a decrease of 10,000 *l.* in the receipts from other native States.

 13. The

13. The increase of 356,595 *l.* under "Miscellaneous Receipts in the Civil and Political Departments" is attributable to the credit, in the present estimate, of 343,606 *l.* on account of the value of territory ceded to the Rajahs of Puttiallah, Nubha, and Jheend.

14. Of the increase of 62,637 *l.* in the "Miscellaneous Receipts of the Public Works Departments," 20,000 *l.* appears in the North Western Provinces, and is expected in the collection of canal rents derivable from the Ganges Canal and its branches; 20,000 *l.* are in Bengal, attributable chiefly to larger sales of old materials, and to an expected augmentation in the collection of tolls on roads, bridges, &c.; and 11,200 *l.* are under the Government of India, on account of a contribution received from the Gwalior durbar, and from the Munipore Road dues for the construction of the Agra and Bombay Road.

15. The increase of 228,455 *l.* under "Miscellaneous Receipts of the Military Department" is principally owing to the Accountant General to the Government of India having raised the amount given in his Sketch Estimate from 359,020 *l.* to 552,480 *l.*, on account of the sale of rum, malt liquor, stores, and stock articles of the commissariat department, &c., in consequence of information recently received by him, and to anticipated additional sales of unserviceable stores in Bombay, to the extent of 37,900 *l.*, over and above the Sketch Estimate.

16. Against these items of increase have to be set the principal items of decrease in the revenues, viz., "Land Revenue," "Customs," and "Income Tax."

17. The expected decrease under "Land Revenue" (viz., 178,904 *l.*) arises from a reduction to the extent of about 150,000 *l.* in the Punjab, and 30,000 *l.* in the North Western Provinces, owing to failure of crops, reductions which, under the circumstances, appear small, but which have not been entered at a higher figure in consequence of the assurance of the Lieutenant Governor of the North Western Provinces that the greater part of the loss likely to be caused by the drought will fall upon the year 1861–62, and that the amount now estimated will probably be realized within this year.

18. The net decrease of 99,433 *l.* under "Customs" arises from a gross decrease of 160,910 *l.* in Bengal, less gross increase of 61,477 *l.* in other Presidencies. The gross decrease results from our having, on information recently received, reduced the Bengal accountant's estimate of custom's collections from 2,328,910 *l.* to 2,088,910 *l.* The increase is partly the result of the operation of the higher tariff established under Act VII. of 1859, under the Governments of India, Madras, and Bombay, and partly of an increase in the rate of duty on salt imported into the Delhi territories, which were short-estimated in the sketch.

19. We have reduced our former estimate of the receipts from income-tax by 196,450 *l.*, in consequence of the actual collections up to the end of November last being much less in some of the Presidencies than was originally anticipated. It must be observed, however, that the receipts in Bengal from this source, estimated by the Accountant at only 35,000 *l.*, have been increased to 150,000 *l.*

20. Should the proposed Act for the imposition of a tax on trades and professions be introduced within the year, it will cause a further falling off under the head of Moturpha.

21. The increase of 313,862 *l.* in the receipts on account of "Deposits," &c., calls for no remark, as an increase of 421,809 *l.* appears under the disbursements of the same head.

22. The increase of 697,826 *l.* under "Advances, &c.," is chiefly in "Bills payable" and "Advances repayable" of the several Presidencies, and calls for no remark, as it is nearly met by an increase in the disbursements.

23. The increase of 137,989 *l.* in the cash balance in the Indian treasuries on the 30th April 1860 arises from the closing balances of the actual receipts and disbursements of 1859–60 of the several Presidencies having been shown as the opening balance in the regular estimate of 1860–61, while in the sketch the balance was taken from the cash balance returns which were partly estimated.

24. With

24. With respect to the disbursements, the net increase in the charges in India of 1,215,959*l.*, results from a gross increase of 1,870,672*l.*, and a gross decrease of 654,713*l.*

25. The principal items of increase appear under "Allowances and Assignments payable out of the Revenues," "Buildings, Roads, and other Public Works," "Military," "Indian Navy," and other marine charges, "Interest," and "Loss by exchange on Railway transactions." See Comparative Statement marked (B.)

26. The increase of 102,064*l.* in the amount of "Allowances and Assignments payable out of the Revenues in accordance with Treaties and other engagements," is owing principally to provision having been made in the present estimate for the increase of the stipends, donations, &c., granted by you in your Political Despatch, No. 50, dated 11th June last, to the families of the late Hyder Ally Khan and Tippoo Sultan.

27. The charges on account of "Buildings, Roads, and other Public Works," have been assumed at 196,765*l.* more than in the Sketch Estimate, owing principally to provision being now made to the extent of 10 lacs for the construction of works in the North Western Provinces and the Punjab for the relief of the inhabitants of the famine-stricken districts in those provinces; to the importation from England of machinery and other stores to the value of seven lacs during the current year for the Public Works Department in Madras; and to the recent allotment of a sum of three lacs for the opening up of the Godavery, over and above the amount sanctioned in the Budget of the Public Works Department for the Madras Presidency.

28. The increase under "Military Charges" of 887,803*l.* is distributable under the several Governments, thus:—

	Increase.
Government of India - - - - -	£. 424,118
„ Madras - - - - -	348,330
„ Bombay - - - - -	115,355
	£. 887,803

29. The increase under "Government of India" arises from the augmentation of the Ordnance Commissariat charges by 22,500*l.* of the miscellaneous charges of the Pay Department by 72,500*l.*; and of the Commissariat charges by 390,000*l.*; as also from the probable payment of 38,900*l.*, being a moiety of the charges to be incurred during this year on account of the Persian Expedition, less reductions expected in other items. It is hoped, however, that the measures that have been taken for the reduction of the military charges will have some effect in reducing them below the limits assumed.

30. The increase in Madras and Bombay are chiefly owing to our expectations of reduction not having been fully realised. But also, in the case of Madras, to an additional debit on account of stores from England to the extent of 13 lacs, which were not, it appears, either expected or required.

31. The increase of 71,590*l.* in the "Indian Navy and other Marine charges" is in consequence of the purchase of vessels for the Bengal Marine, augmentation to the strength of the Indian navy, and the purchase of a larger quantity of stores in this country.

32. The increase of 60,299*l.* under "Interest" is in consequence of larger payments being now assumed on account of interest on Treasury notes belonging to the several service funds, and on account of arrears of interest due to the Puttiallah and Nubha chiefs.

33. In obedience to the orders contained in your Financial Despatch, No. 136, dated 22d August last, the amount of loss by exchange on railway transactions, before shown under charges of the civil and political establishments, has now been exhibited distinctly, hence the increase under that head. The loss estimated is more than the amount shown in the Sketch Estimate, in consequence of the restriction imposed by you on the grant of advances to the several Railway Com-

panies being now removed, under the instructions contained in Railway Despatch, No. 94, dated 17th November last.

34. The principal items of decrease are "Cost of Opium," "Civil and Political establishments," and "Judicial and Police charges."

35. The decrease of 70,300*l.* in the cost of opium is chiefly owing to the amount of advances in Bengal being now estimated at a smaller sum than was assumed in the Sketch Estimate, on the supposition that a smaller extent of land will be brought under cultivation.

36. The decrease of 398,456*l.*, under "Civil and Political Establishments" is nominal owing to the exhibition, in a separate and distinct entry, as before explained, of the loss by exchange on railway transactions in India, which was before entered under this head.

37. Under "Judicial and Police Charges" a decrease of 123,070*l.* is anticipated, principally from reductions in the police establishment in Oudh, and in the charges of the criminal courts in Lower Bengal and the Punjab, and from "Bengal Mutiny Charges," borne by the Bombay Presidency, not being estimated for in the present return.

38. The increase of 221,250*l.*, under "Payment of Loans and Treasury Bills, &c.," is chiefly owing to larger payment of temporary loans in the Punjab, due to the rajahs of Puttiallah and Nubha, which are met, however, by receipts under the head of "Miscellaneous Receipts in the Civil and Political Departments," as mentioned above.

39. Under "Deposits, &c." appears an increase of 421,809 *l.*, which calls for no remark, there being, as already observed, an increase of 313,862 *l.* under the receipts of the same head.

40. Of the increase of 920,809 *l.* under "Advances, &c." 344,660 *l.* is on account of Her Majesty's Government, chiefly in advances and payments on account of the Expedition to China; while 192,256 *l.* and 361,468 *l.* appear under "Bills payable" and "Advances repayable" of the several Presidencies respectively; but, as already observed, a large increase appears under receipts on these accounts.

41. The increase of 1,249,980 *l.* under "Advances to the Railway Companies in India," is owing to the removal, in accordance with the instructions contained in your Railway Despatch, No. 78 of 1860, dated 10th October last, of the restrictions before imposed. The payments are now entered at 6,000,000 *l.*, in accordance with the estimate prepared in the Public Works Department, in place of 4,750,200 *l.* assumed in the Sketch Estimate.

42. Having now completed our explanation of the Regular Estimate, we proceed to offer a few remarks on our general financial position and prospects.

43. The estimated cash balance on the 30th April 1861, is shown to be 11,448,000 *l.*; but from this must be deducted the sum held in deposit for prize money, which will shortly be payable, amounting to 664,000 *l.*

44. The effective cash balance at the commencement of the financial year 1860-61 will, therefore, not exceed 10,750,000 *l.*

45. A cash balance of 10,000,000 *l.* has always been considered as the amount below which it was not prudent to go in ordinary times; and looking at the uncertainty which necessarily attaches to our estimates, when so many new elements, both of taxation and of reduction of expenditure are involved, and at the possible contingencies of the famine, we may fairly say that we shall commence the year with a cash balance reduced to the minimum point at which it is possible to conduct the Government of India.

46. This being so, what are the prospects for the ensuing year? Of course detailed and accurate estimates are impossible until a later period, but the general results are sufficiently obvious to enable the Home Government to arrive at a just appreciation of the actual position.

47. The estimate of the year 1860-61, as now completed, shows a total deficit of 6,678,000 *l.*

48. We

48. We will proceed to point out how this result may probably be modified in 1861–62, according to the best estimates that can now be formed, proceeding on the basis of the existing taxation, which includes the income-tax, and increased salt and stamp duties, and leaving for further consideration all question of new taxes.

49. Firstly. As regards revenue. The year 1861–62 will be better than 1860–61 by the increased produce of the income-tax.

50. We have taken 803,000 *l.* as the probable receipt from income-tax for the financial year ending 30th April 1861. The assessments are not yet sufficiently complete to enable us to speak with confidence as to the final result, and the accounts from different districts are very various. In some cases exceeding, in others falling short of our expectation: on the whole, however, we are disposed to hope that the result may be favourable, and that the full year's collection of 1861–62, with the arrears of the previous half year not collected by the 30th April, may give us a total receipt, for 1861–62, of 2,500,000 *l.*, or even of 2,800,000 *l.*, being 2,000,000 *l.* more than the receipt from income-tax in 1860-61.

51. From stamps, also, we hope to realise a small increase.

52. These, however, are the only considerable heads to which we can look for increase. On the other hand, the revenue from Opium and Customs is, we fear, likely to fall off heavily in the ensuing year.

53. The receipt of 5,638,000 *l.* from Opium in 1860–61 will only have been realised by prices ranging at an excessive height, which can hardly be maintained.

54. The average price realised at the Government sales, for the last two months, has been over 2,000 rupees per chest—a price which has not been touched for many years past, and at which, it is certain, that the article cannot be now exported to China with a profit.

55. Formerly, the supply of Bengal opium used to range at about 35,000 to 40,000 chests, and the price at 1,000 to 1,200 rupees per chest; and the present limited supply and excessive price undoubtedly tend to endanger this important branch of revenue, both by limiting consumption and by stimulating production in China and other quarters. At the same time, a return to a sounder state of things can hardly be effected without a temporary loss to the Government, which suffers both from having to pay a higher rate on a larger number of chests, and, for a time at least, from receiving a smaller gross amount for a larger production.

56. The receipts from Customs are now falling off heavily at Calcutta, and, although we trust that this may not be continued throughout the entire year, we cannot conceal from ourselves that a considerable decrease must be expected.

57. The recent revision of the Custom's tariff, however just and necessary, is yet tantamount to a large reduction of rates in excess of 10 per cent., which had been levied last year on imports shipped before the effect of the tariff was fully understood.

58. An equal importation would, therefore, yield a less revenue. But in the existing state of things, it is out of the question to expect an equal amount of imports for the next 12 months. The market here had been glutted by the large imports of the two preceding years, and the famine in the North West has checked that increase of consumption which might have given relief. Consequently the import trade has been for some time a losing one, and must be expected to fall off, until more favourable times, when it will doubtless take a fresh start and advance beyond its present amount.

59. The land revenue will also, we fear, show some falling off, as the spring crops were never sown in considerable districts of the North West, and part of the Punjab, so that a total failure of the crop, on which next summer's collection is based, appears inevitable in those districts.

60. The trade taxes (Punjab) amounting to 213,000 *l.* will also disappear from next year's receipts, being absorbed in the Income Tax.

 61. On

61. On the whole, we think it would be imprudent, under present circumstances, to take a more sanguine estimate of the revenue of 1861–62, than to suppose that the increase from Income Tax and stamps may balance the falling off from other ordinary sources.

62. If so, the total revenue of the year would be below that of 1860–61 by about 500,000 *l.*; the revenue of the present year being swelled to that extent by various miscellaneous receipts, which, as shown above, cannot be expected to recur.

63. On the most favourable view, we can hardly venture to hope that the revenue of 1861–62 will do more than make up for the deficiency of those casual receipts, and show a total equal to that of 1860–61.

64. Secondly. As regards expenditure. Your Despatch of the 22d August 1860, enters so fully into the subject, as to dispense with the necessity of any lengthened argument to show, that, however strictly economy may be enforced, it is only under the head of military and police charges, and military buildings, that any important reductions can be expected.

65. The total military expenditure in India for the year 1860-61 as shown by the regular estimate, is now 15,279,000 *l.* We have shown why this is in excess of the Sketch Estimate, which was based, not upon actual estimates, but upon the hope that the reductions recommended by the Military Finance Commission would be carried into effect in sufficient time to affect the result of the financial year.

66. This hope now appears to have been too sanguine; and delays have occurred in carrying out some of the more important reductions.

67. At the same time large reductions have been made, and are in progress, and we are thoroughly impressed with the imperative necessity of carrying them out to the fullest extent practicable, without a moment's delay.

68. In forming a financial estimate, however, for the coming year, it must be borne in mind—

Firstly. That reductions, however beneficial ultimately, are in some cases attended with a present increase of expense from the necessity of giving gratuities to troops disbanded, and other causes.

Secondly. That the latest revised estimate of the Military Finance Commission, based on a force, both Native and European, considerably below any yet decided upon or suggested in your military Despatches, still shows an Indian expenditure of 12,898,000 *l.*

69. We have no doubt that this figure may admit of further reduction, hereafter, when the civil police is fully organized; but, in the meantime, it must be taken as the lowest estimate which has been proposed for next year, in anything like a tangible and practical shape.

70. It implies a diminution of military expenditure of nearly 2,500,000 *l.* below that of 1860-61, and a reduction of the total cost very nearly to the established cost of the year before the mutiny; the actual cost of that year having only been kept down to 11,491,000 *l.* by the extreme deficiency of "effective" as compared with "established" strength, especially of the European army.

71. To attain such a result within a few months of the present time, will indeed be an arduous task, requiring the zealous co-operation both of the authorities here and of the Home Government, and, although under the pressure of financial necessity, we shall apply ourselves resolutely to its accomplishment, it would be too sanguine to base estimates on the supposition that any larger reduction can be effected within the year.

72. In this estimate of military expenditure, the head of "stores" is included; and it is absolutely essential that rigid economy should be observed in this respect, and that no "stores" should, on any account, be purchased or shipped for India in England, unless upon a distinct requisition based on the fullest consideration here, both that the stores are really required, and that they cannot be obtained at a lower price in India.

73. As

73. As regards police, we hope for a considerable reduction, though the main saving, from a complete organisation of civil police throughout the country, must be looked for in the opportunity which will thus be afforded for still more extensive reductions of the army.

74. The expenditure on barracks and military works will also be reduced by an amount depending very much on the number of European troops whom it may be finally decided to retain.

75. We shall also apply ourselves to the charges for the Indian Navy, with a view to enforce reductions.

76. Under other heads of Indian charge, we fear that no material reduction can be looked for, and upon some of them, as the cost of opium, charge of collecting income tax, and cost of civil, political, and judicial establishments, we should rather apprehend that some small increase may be inevitable, and that the expenditure on civil public works has been reduced to a point which cannot be long maintained without serious detriment to important interests.

77. As regards home charges, the amount of guaranteed railway interest, and of interest on debt (assuming the power of borrowing 3,000,000 *l.* to have been exercised), will have increased; but notwithstanding the paragraph in your Despatch of the 22d August 1860, in which you state "that no material reduction in the home charges can be anticipated," we should earnestly hope that a large reduction of the home military charges may have been found possible.

78. It is certain that the European military force in India was maintained before the mutiny at a vastly less proportionate ratio of home to Indian expenditure than now prevails, and it is equally certain that nothing but the most rigid economy, in England as well as here, can avert the alternative of a financial crisis, ending, not improbably, in the result of entangling the mother country in a series of indefinite loans or guarantees to support her Indian empire.

79. We doubt not, therefore, that every effort will be made at home to reduce expenditure, and every assistance given us in relieving our finances, promptly, from the pressure of any men or military establishments which are found from time to time not to be indispensable for the safety of India.

80. But even with this, the position will remain one of great gravity.

81. We have shown that the deficit of the current year is 6,678,000 *l.*, and that according to any estimate which it is prudent to make, the revenue of next year (apart from new taxes) may be below that of 1860-61, and can hardly exceed it.

82. On the other hand, the utmost reduction of expenditure which it seems at all feasible to contemplate, can hardly be expected to exceed 2,000,000 *l.* to 3,000,000 *l.*

83. It is evident, therefore, that beginning the year with a bare cash balance, we shall be spending, at the present rate, 6,678,000 *l.*, and on the most favourable supposition, 3,500,000 *l.* to 4,000,000 *l.* in the year beyond our income, and this apart altogether from the question of railway expenditure, as to which we shall be, after May, in a position of absolute inability to make any large advances, and shall be compelled to suspend the works, unless supplied by remittances from home.

84. In this state of things, there are manifestly but three courses open. To augment our revenue by further taxes, to resort to loans, or to insist on such further reductions as shall make our income sufficient for our expenditure.

85. The alternative of a loan in India, to which you so justly and forcibly object in your Despatches of the 30th November and 8th December, is scarcely a practical one, even if the restrictions contained in those Despatches were withdrawn, as it is very doubtful whether any considerable sum could be raised, unless, as was the case two years ago, credit in India was supported by successful operations in the London money market.

86. The operation of the double income tax would be a most serious drawback to the success of any loan here, and the effect of loans attempted in India, avowedly as temporary expedients, to cover a constantly recurring deficit, would be in the last degree damaging to the reputation and credit of the Government.

87. As regards new taxes, the Licensing Bill, now pending, is the last of the measures embodying the financial scheme proposed by the Government last year.

88. It would be highly undesirable to re-open the question of fresh taxation after this Bill has passed.

89. On the other hand, it is evident, that as it now stands it could not be expected to yield an amount of revenue sufficient to avert the necessity for loans.

90. It might be possible to extend its operation so as to include a wider area, and yield a larger revenue; but this is, of course, very undesirable, if it can be avoided, as such a tax, to be productive, must reach the millions, and if reaching the millions, may occasion discontent.

91. It would be, in many respects, desirable to make no considerable change and to wait the result of a year or two's experience of the new taxes which have been announced; but the question is, whether this is practicable, without encountering still graver and more certain and imminent risks.

92. The answer to this question must depend in some measure on your power of aiding us by loans in London, in addition to raising the requisite capital for railway expenditure, in case of unfavourable contingencies, such as those adverted to, of Opium, Customs, and Famine, and generally to enable the Government of India, here and at home, to pay its way during the period which must in any event elapse before the progress of reductions and the progressive increase of revenue have placed our finances on a sound footing.

93. The importance and urgency of the question are such that we have thought it right to lose no time in placing unreservedly before you the best view we are able to form of our financial position and prospects, not for this year only, but for that which is about to commence, as the state of the cash balances will not admit of any long delay in coming to a decision as to the course to be adopted.

94. Looking at the difficulty of raising fresh loans, and the objections to any general new taxation, there can be no doubt that it would be by far the most desirable course to meet, if possible, our financial exigencies by enforcing still further reductions of expenditure.

95. We shall omit no effort to carry out this object, but in order to afford any hope of attaining it, it is absolutely necessary both that the most rigid economy should be exercised in all home expenditure, and India be relieved from all charges which do not strictly belong to her, and also that we should be supported by the full weight of the authority of the Home Government in enforcing on the local Governments here, and on all responsible officers, those necessary but unpalatable reforms, by which alone it is possible that such a large reduction of expenditure could be effected.

96. In conclusion, we would beg to draw your pointed attention to the fact that the state of our cash balance, as above shown, will not enable us to calculate on continuing advances for railway purposes much beyond the 1st of May, and, therefore, that if it be your wish that the important works now in progress should be continued, as is on every account so desirable, it will be absolutely necessary to send out remittances without loss of time.

97. You are aware that during the six months succeeding the 1st May, the expenses in India are heavy, and the receipt small, so that it would be quite impossible to rely on the state of the cash balances here admitting of any further advances for railway works during that period, and as considerable delay is involved at the Mint, no time should be lost in sending out any remittances

of

of bullion that may be decided upon, of which two-thirds should be despatched to Calcutta, and one-third to Bombay.

We have, &c.
(signed) *H. B. E. Frere,*
Cecil Beadon,
S. Laing.

Fort William, 5 February 1861.

No. 1.

ESTIMATED Revenues and Charges of India for 1860-61.

REVENUES AND RECEIPTS.	£.	EXPENDITURE.	£.
Land revenue	18,146,551	Repayments, allowances, refunds, and drawbacks	81,220
Tributes and subsidies from Native States	546,925		
Excise duties in Calcutta	50,925	Charges of collections and other payments in realization of the Revenues, including costs of salt and opium, viz:—	
Sayer revenue	337,392		
Abkarry ditto	1,187,564		
Moturpha (Madras)	108,850	Land, sayer, abkarry, &c.	2,209,205
Income tax	803,550	Income tax	57,900
Trade taxes	213,980	Customs	169,466
Miscellaneous receipts in the Revenue Department	278,504	Salt { cost	467,580
		Salt { charges	307,479
Customs	3,768,677	Opium { cost	1,111,500
Salt (exclusive of Customs duty on salt imported)	3,391,630	Opium { charges	157,416
		Post office	522,973
Opium	5,638,699	Stamps	45,555
Post office collections	701,101	Allowances and assignments payable out of the Revenues, in accordance with Treaties or other engagements	1,422,865
Stamp duties	832,670		
Mint receipts	322,960	Allowances to district and village officers and enamdars, including charitable grants	1,152,272
Marine and pilotage receipts	130,982		
Judicial receipts (fees, fines, &c).	394,764		
Contributions from Native States on account of contingents	252,862	Total of the direct claims and demands upon the Revenues, including charges of collection and cost of salt and opium	7,705,431
Interest on debts due by the Nizam and on other accounts	57,534	Charges of the Civil and Political Establishments, including contingent charges	3,684,451
Miscellaneous receipts in the Civil and Political Departments	681,489	Judicial and Police Charges { Police charges £. 1,947,863 / Judicial ditto 2,056,637 }	4,004,500
Ditto Public Works Department	673,607	Buildings, roads, and other Public Works, including repairs and military buildings	4,084,001
Ditto Military Department	988,415		
Total Revenues and Receipts of all the Presidencies of India	39,509,631	Military { General including stores £.14,648,105 / Local military 630,900 }	15,279,005
Receipts from Railway Companies on account of traffic (less working expenses)	443,160	Indian Navy and other Marine Charges	856,870
		Charges of the Eastern settlements, exclusive of charges of collection and other payments out of the Revenues	131,411
		Mint charges	223,073
		Interest on debt	3,168,819
			39,137,561
		Interest to be paid on account of railway capital in India	36,010
		Loss by exchange on Railway transactions	473,324
		Total charges in India	39,646,895
		Excess of Income over expenditure in India	305,896
TOTAL £.	39,952,791	TOTAL £.	39,952,791

(Errors Excepted.)

Fort William, Financial Department,
5 February 1861.

C. Hugh Lushington,
Secretary to the Government of India.

No. 2.

AN ACCOUNT of the Cash Balances in the Indian Treasuries in *India* on the 30th April 1860; the Amount of Money estimated to be paid on account of the India Debt; the Amount of Deposits on account of Service Funds, &c., to be Received and Paid; the Amount of Advances to be Repaid and Repayable; the Receipts from and Disbursements on account of Railway Companies on the Capital Account in the year ending the 30th April 1861, and the Estimated Cash Balance on 30th April 1861.

	£. at 2 *s.* the rupee	MONEY TO BE PAID ON ACCOUNT OF DEBT.	£.	£. at 2 *s.* the rupee
Balances in the Indian Treasuries on 30th April 1860, in India	16,801,712	Payment of Loans	42,670	
		Ditto of Temporary Loans	289,600	
Deposits received in India, including Miscellaneous Funds, &c.	5,737,350	Treasury Bills—Payment of £. 926,410 Deduct—Transferred to Stock 782,850	143,560	
			475,830	
Sums received on Account of Service Funds in India	2,131,565	Deduct—Treasury Notes—Net receipts	9,130	
				466,700
Repayment of Advances in India, including Foreign Governments, Bills Payable, Stores, and other Receipts from London.	5,918,557	Deposits refunded in India, including Miscellaneous Funds, &c.		5,564,740
		Service Funds in India		1,250,600
		Advances in India, including Foreign Governments, Bills Payable, Advances on Account of Madras Irrigation and Canal Company, Payments on account of London, and Difference of Supplies remaining unadjusted between the several Presidencies		6,231,925
Receipts from Railway Companies on Capital Account in India	67,020	Disbursed on Account of Railway Companies' Capital Account in India		6,000,000
Excess of Income over Expenditure in India	305,896	Estimated Cash Balance in the Indian Treasuries on 30th April 1861		11,448,135
£.	30,962,100	£.		30,962,100

Fort William, Financial Department, 5 February 1861. } Errors Excepted.

(signed) *C. H. Lushington*, Secretary to the Government of India.

(A.)

COMPARATIVE STATEMENT of Revenues and Receipts in *India* in 1860–61.

REVENUES and RECEIPTS.	Sketch Estimate 1860-61.	Regular Estimate 1860-61.	Increase.	Decrease.
	£.	£.	£.	£.
Land Revenue	18,325,455	18,146,551		178,904
Tributes and Subsidies from Native States	543,025	546,925	3,900	
Excise Duties in Calcutta	52,000	50,925		1,075
Sayer Revenue	365,415	337,392		28,023
Abkarry Revenue	1,024,050	1,187,564	163,514	
Moturpha (Madras)	108,910	108,850		60
Trade Taxes	222,480	213,980		8,500
Income Tax	1,000,000	803,550		196,450
Miscellaneous Receipts in the Revenue Department	301,557	278,504		23,053
Customs	3,868,110	3,768,677		99,433
Salt, Exclusive of Customs Duty on Salt Imported	3,340,770	3,391,630	50,860	
Opium	5,478,900	5,638,699	159,799	
Post Office Collections	705,081	701,101		3,980
Stamp Duties	711,970	832,670	120,700	
Mint Receipts	333,920	322,960		10,960
Marine and Pilotage Receipts	139,180	130,982		8,198
Judicial Receipts	374,981	394,764	19,783	
Contributions from Native States on account of Contingents	120,982	252,862	131,880	
Interest on Debts due by the Nizam and on other accounts	57,009	57,534	525	
Miscellaneous Receipts in the Civil and Political Departments	324,894	681,489	356,595	
Ditto ditto Public Works Department	610,970	673,607	62,637	
Ditto ditto Military Department	759,960	988,415	228,455	
TOTAL Revenues and Receipts	38,769,619	39,509,631	1,298,648	558,636
Net Receipts Railways	371,160	443,160	72,000	
£.	39,140,779	39,952,791	1,370,648	558,636
		39,140,779	558,636	
	£.	812,012	812,012	

Fort William, Financial Department, 5 February 1861. } Errors Excepted,

(signed) *C. H. Lushington*, Secretary to the Government of India.

(B.)

COMPARATIVE STATEMENT of EXPENDITURE in *India* in 1860–61.

EXPENDITURE.	Sketch Estimate, 1860–61.	Regular Estimate, 1860–61.	Increase.	Decrease.
	£.	£.	£.	£.
Repayments, Allowances, Refunds, and Drawbacks	55,270	81,220	25,950	—
Charges of Collection and other Payments in realization of the Revenues, including Cost of Salt and Opium:—				
Land, Sayer, Abkary, &c.	2,218,923	2,209,205	- - -	9,718
Customs	174,262	169,466	- - -	4,796
Salt — Cost	442,000	467,580	25,580	—
Salt — Charges	310,174	307,479	- - -	2,695
Opium — Cost	1,181,800	1,111,500	- - -	70,300
Opium — Charges	153,200	157,416	4,216	—
Post Office	548,158	522,973	- - -	25,185
Stamp	38,286	45,555	7,269	—
Income Tax	75,500	57,900	- - -	17,600
Allowances and assignments payable out of the revenues, in accordance with treaties and other engagements	1,320,801	1,422,865	102,064	—
Allowances to district and village officers and enamdars, including charitable grants	1,140,830	1,152,272	11,442	—
TOTAL of the direct claims and demands upon the revenues, including charges of collection and cost of salt and opium	7,659,204	7,705,431	176,521	130,294
Charges of the civil and political establishments	4,082,907	3,684,451	- - -	398,456
Judicial and police charges	4,127,570	4,004,500	- - -	123,070
Buildings, roads, &c., and other public works	3,887,236	4,084,001	196,765	—
Military — Military General, including stores	13,772,427	14,648,105	—	—
Military — Local military	618,775	630,900	—	—
TOTAL Military	14,391,202	15,279,005	887,803	—
Indian Navy and other marine charges	785,280	856,870	71,590	—
Charges of the Eastern Settlements (exclusive of charges of collection and other payments out of the revenues	131,440	131,411	- - -	29
Mint charges	225,937	223,073	- - -	2,864
Interest on debt	3,108,520	3,168,819	60,299	—
Loss by exchange on railway transactions	- - -	473,324	473,324	—
	38,399,296	39,610,885	1,866,302	654,713
Home charges	—	—	—	—
Guaranteed interest (England)	—	—	—	—
Ditto - - (India)	31,640	36,010	4,370	—
TOTAL Expenditure in India £.	38,430,936	39,646,895	1,870,672	654,713
		38,430,936	654,713	—
	£.	1,215,959	1,215,959	—

Errors Excepted.

Fort William, Financial Department,
5 February 1861.

C. Hugh Lushington.
Secretary to the Government of India.

(Financial, No. 53.)

To His Excellency the Right Honourable the Governor General of India in Council.

My Lord, India Office, London, 8 April 1861.

1. I HAVE received and considered in Council your financial letter dated the 5th February last, No. 16, and the statements founded on the regular Estimates for 1860-61, therewith forwarded, showing the probable revenues and charges of India for that year, and the estimated cash balance in India on the 30th April 1861.

2. Before I proceed to notice the subject of your general financial state and prospects for 1860-61, and for 1861-62, I will advert to several of the observations contained in your letter relative to the estimates for 1860-61, which call for separate notice.

3. In paragraph 9, you remark that "the duties on salt in Bengal, the "Punjab, Madras, and Bombay, are credited under 'Customs' in the Parliamentary Returns, while the duty levied on salt in the North West Provinces is "shown under the head of 'Salt,'" and that you propose to assimilate the mode of exhibition in future. This does not appear to be the case, for in the Parliamentary accounts there is a separate heading of "Salt" revenue, both in Madras, Bombay, and the Punjab, as well as in Bengal and the North West Provinces.

4. In the Parliamentary accounts for the year 1858-59, No. 1, the total amount of revenue derived from salt was stated at 3,482,934*l.*, from which was deducted the sum of 880,264*l.*, the customs duties on salt "imported into Calcutta," which was included under "Customs." The nature of the change contemplated by you does not clearly appear, but I conclude that you intend in future to state in the accounts, under the head of "Salt," all revenue derived therefrom, whether in the shape of customs duty or otherwise. Of that course I approve; but the amount derived from the sea customs duty on salt, though included under "Salt," must be shown as a separate item.

5. In your sketch estimate for 1860-61, the land revenue was estimated at 18,325,455*l.*, being less than was included in your anticipation estimate of May 1860, by 176,945*l.** You now estimate the probable receipt at 18,146,551*l.*, the further reduction of 178,904*l.* being attributable to a diminished receipt of about 150,000*l.* in the Punjab, and of 30,000*l.* in the North West Provinces. This loss of revenue arises, I regret to learn, from the pressure occasioned by the drought in those districts, but the Lieutenant Governor of the North West Provinces states that the greater part of the loss from that cause will fall on 1861-62.

LAND REVENUE.	£.
* Estimate, May 1860	18,502,400
Sketch Estimate, October 1860	18,325,455
Less in October Estimate £.	176,945

6. In regard to the charges of 1860-61, you observe, in paragraph 27, that you have estimated an increase of 196,765*l.*, under the head of buildings, roads, and other public works, the increase being principally attributable to the provision made (to the extent of 10 lacs) for the construction of works in the North West Provinces and the Punjab, for the relief of the inhabitants in the districts which are suffering from famine. Of this additional expenditure on public works, with a view to the relief of the sufferers from the famine, Her Majesty's Government entirely approve. The remaining portion of the estimated increase of charge you attribute to the importation from England of machinery and stores for the Public Works Department at Madras, to the value of seven lacs of rupees, and to the recent allotment of three lacs of rupees for the opening up of the Godavery, over and above the amount sanctioned in the budget of the Public Works Department for the Madras Presidency. It is possible that the expenditure of three lacs of rupees for opening up the Godavery may have been sanctioned subsequently to your former estimate, but no explanation is given by you as to the reason for the omission from your sketch estimate of the charge of seven lacs of rupees for machinery and stores for the Public Works Department

Department at Madras. No supplies of stores have been made to the Madras Government except on a requisition for them, and this expenditure should, consequently, have been included in the statement forwarded to you by that Government before your former estimate was prepared.

7. The estimated excess of military expenditure, as compared with the sketch estimate, is 887,803*l.*, of which no less than 390,000*l.* is in the Commissariat charges. Without some explanation on this head, this increase is incomprehensible; there is certainly no department which affords a better field for reduction than the Commissariat. A hope is expressed by you that, consequent on the measures that have been taken, the military charges for 1860-61 will be less than the amount stated in the regular estimate; I trust that this expectation will be realised, but the delay which has taken place in effecting reductions is most unaccountable.

8. You also observe that your increased estimate of military expenditure, so far as relates to Madras, is partly attributable "to an additional debit on account of stores from England to the extent of 13 lacs, which were not, as it appears, either expected or required." This statement requires explanation, which has been accordingly called for from the Government of Madras. It cannot be even conjectured here to what stores your observation refers.

9. The grounds on which an increased expenditure of 71,590*l.* is estimated for the Indian Navy and other marine charges, are not stated. I observe that in paragraph 75, you announced your intention of reducing the charges of the Indian Navy, of which I entirely approve; but with this determination on your part, it is impossible for me to conceive why you should have increased the expenditure in this year by augmenting the Indian Navy and Bengal Marine.

10. I observe that, in accordance with my request, the loss by exchange on railway transactions is now shown in your estimate under a separate head, the charge of the civil and political establishments, in which it was previously included, being reduced by a corresponding amount.

11. The estimated increase in advances to Railway Companies in India is in accordance with the instructions conveyed in my Railway Despatch, dated the 10th October last, No. 78.

12. You estimate that your cash balance on the 30th April 1861, will be 11,448,000*l.*, subject to a deduction of 664,000*l.* for prize money, which is held in deposit and will shortly be payable. You consider that the effective cash balance at the commencement of 1861-62 will, therefore, not exceed 10,750,000*l.* It is quite true that your cash balance on 1st May 1861, includes the amount of prize-money above mentioned; but it is certain that some considerable time must elapse before any portion of that prize money can be paid, and therefore it need not affect your estimated cash balance at the beginning of the year 1861-62.

13. In considering how the deficit of 1860-61 may be modified in 1861-62, you proceed on "the basis of the existing taxation, which includes the income "tax and increased salt and stamp duties, and leaving for further consideration "all questions of new taxes." Among new taxes you obviously include the license tax. That tax was a part of the scheme proposed by the late Mr. Wilson in February 1860. I am not aware of any sufficient reason for the delay which has occurred in the progress of that measure, and I hope shortly to find that it has passed into law. The delays which have been allowed to occur in effecting the necessary reductions, and in passing the new measures of taxation, have necessarily had a most unfavourable effect on your financial position.

14. You estimate the full year's collection of income tax in 1861-62, with the arrears of the previous half-year not collected by 30th April, at from 2,500,000*l.* to 2,800,000*l.*, from which I presume that the amount of the trade taxes in the Punjab will have to be deducted. This result, however, if realised, will be very satisfactory.

15. It appears that you anticipate a falling off in the receipts from opium in 1861-62. However much this is to be regretted, I fear that it is beyond control.

16. In regard to the land revenue, we must be prepared for a serious falling

off, owing to the drought in considerable districts of the North West Provinces and part of the Punjab, and I am most anxious to be furnished with your estimate of the amount of the probable deficiency.

17. You consider that it would be unsafe to anticipate that the increased receipts from income tax and stamps in 1861–62 will do more than make up for the loss of revenue under other heads, and the deficiency of the casual receipts in 1860–61. Her Majesty's Government would hope that this is too desponding a view; but they must necessarily be guided by your estimate. Should your anticipations in this respect be realised, the receipt from the license tax will, nevertheless, have the effect of raising the total revenue of 1861–62 above the amount which you have estimated.

18. The total military expenditure in India in 1860–61 is now estimated at 15,279,005 *l.*,* being nearly the same sum as that shown in your estimate, dated May 1860, but is 887,803 *l.*† in excess of your sketch estimate of October. In your letter dated the 16th October last, you observed that the estimate furnished by the Military Finance Commission for Madras and Bombay indicated considerably larger reductions than those upon which the sketch estimate was framed; but as the grounds on which those reductions were looked for were uncertain, you did not think that the expenditure could be safely assumed at less than 14,391,202 *l.* The expectation expressed in that letter that the military charges of the current year would be brought down to that sum is now entirely swept away.

MILITARY CHARGES IN INDIA.

	£.	£.
* Per Regular Estimate, 1860–61:		
General, including Stores		14,648,105
Local Military		630,900
		15,279,005
† Per Sketch Estimate, 1860–61:		
General, including Stores	13,772,427	
Local Military	618,775	
		14,391,202
More in Regular Estimate		887,803
Per Estimate, 1859–60:		
General, including Stores	17,048,877	
Local Military	662,788	
		17,711,665

19. It is no doubt true that reductions are in some cases attended with present increase of expense, from the necessity of giving gratuities to troops disbanded, and from other causes; but as the financial relief arising from reductions is thereby postponed, the delay that has occurred in effecting them is the more to be regretted.

20. I do not clearly understand the observation contained in the 68th paragraph of your letter, that the latest revised estimate of the Military Finance Commission is based on a force, both European and native, considerably below any yet "decided upon or suggested" in my military despatches. The necessity of speedy and effectual reduction of the native army and levies was long since, and has been repeatedly pointed out to your Government in despatches from home; and I must express my extreme disappointment at the unaccountable delay which has taken place in this respect.

21. The quarterly return prepared in the office of the Adjutant General of the Army, of the military force in Bengal on the 1st October 1860, has recently been received, and a comparison of this statement with the one previously received for the 1st July 1860, shows the following result:—

NATIVE TROOPS—BENGAL.

	1 July 1860.			1 October 1860.		
	Number of Regiments, &c.		Strength.	Number of Regiments, &c.		Strength.
	Reg.	*Com.*		*Reg.*	*Com.*	
Cavalry	40	—	21,038	41	—	23,240
Infantry	85	—	66,162	84	—	65,840
Artillery	—	5	842	—	5	733
Sappers and Miners	2	—	1,029	2	—	1,011
TOTAL	127	5	89,071	127	5	90,824

It

It cannot be necessary for me to state that the result of this comparison is most unaccountable and unsatisfactory. If these returns be correct, it appears that, notwithstanding the repeated injunctions of Her Majesty's Government for the immediate reduction of the native army, not only was there no such reduction effected between the 1st July and 1st October 1860, as the exigencies of the State imperatively demand, but there was in that period an actual increase in the number of native troops. I can only hope that the former of the returns referred to may not have included some portion of the native regiments which have been included in that for the 1st October; but after making every allowance for the possibility of error in the statements, it is too apparent that the reduction made cannot have been of that effective character which the financial state of India demands. Her Majesty's Government must, therefore, imperatively direct that every possible reduction be at once carried into effect. The maintenance of an adequate European army is indispensable for the safety of our rule in India; but the native force should be reduced to such a strength as the state of the finances will admit of our paying for.

22. The extent of the reductions to be made in the native army depends in great measure on the strength of the police establishments. The two branches of military and police must obviously be considered together. It is for your Government to determine the relative numbers of each which it is necessary to maintain, and when you have decided on the reductions that can be made, immediate measures should be taken for carrying them into effect. In whatever reductions you may determine on making, you may rely on the cordial support of Her Majesty's Government.

23. I cannot refrain from observing that the estimated reduction of 2,500,000 *l.* on the expenditure of 1860-61 is much less than it ought to be. In my financial Despatch, dated the 22d August last, No. 136, I drew your attention to the fact that the total expenditure for military and police purposes in India and at home, in 1860-61, amounted to 21,999,850 *l.* With so large a field in which reductions may be effected, I am convinced that the proposed reduction of 2,500,000 *l.* in India is, in our present financial condition, very insufficient.

24. The reduction of military charge recently effected in Pegu affords an illustration of the comparative ease with which measures of that nature can be carried into effect, and if the required reductions had been made at an earlier period the existing difficulties in our financial condition would not have arisen.

25. At paragraph 72, you remark, that it is absolutely essential that rigid economy should be observed in regard to the expenditure of military stores, and that no stores should be purchased or shipped for India from England except on a distinct requisition. No stores are supplied from this country except on indents received from India, and then only on a careful comparison of the quantity applied for with that reported to be in store, and the average consumption of former years, such reductions being made here from the quantities applied for as the circumstances appear to justify. Effective measures, however, for reducing the demand for stores can only be taken in India, by economy of expenditure, by obtaining in India all stores which can be procured there on equally reasonable terms as in this country, and when supplies are required from England, by taking care that no larger quantities are indented for than are absolutely essential. There can be no doubt that by attention to the foregoing considerations a great saving may be effected under this head.

26. With regard to the home military expenditure, much of the charge incurred in sending troops to India, and in maintaining in depôts the reserves required to fill up vacancies, was the necessary consequence of the mutiny. In some respects, the expense on that account was at particular periods unduly swelled, but under the circumstances, it was difficult to keep the expense within strict bounds. The maintenance of an increased European force in India must necessarily cause additional home military expenditure, and that increase must have followed from an augmented European force, whether of the line or local troops.

27. In the ensuing year the expenditure on account of depôts will probably be much less than the charge on the same account in 1860-61, but on the other hand, a larger payment will be required for retired pay, pensions, &c., of troops serving, or having served, in India. The home military charges necessarily depend on the European force which you may deem it requisite to retain in India, and it is, therefore, the more important that such European troops as are not absolutely required be sent home at the earliest practicable period.

28. Having noticed the several paragraphs of your letter which called for observation, I now proceed to consider the probable income and expenditure for 1861-62.

29. You estimate the revenues of that year at the same amount as in 1860-61 (the anticipated loss of revenue from the famine being compensated by probable increased receipts from income tax) - - - £. 39,509,631

The charges may be estimated at 36,410,885*

Surplus in India - - - £. 3,098,746

	£.	£.
Charges in India 1860-61 - -	39,610,885	
Deduct for 1861-62:		
Compensation for losses in Mutiny - - - £. 700,000		
Further reductions of charge as stated by you - - 2,500,000		
	3,200,000	
		36,410,885*
Charges in India, as above - -	- - -	36,410,885
Ditto, in England - - - -	- - -	5,323,066
Interest on Railway Capital guaranteed:		
In England - - - - -	1,851,210	
In India - - - - -	40,000	
	1,891,210	
Less Net Traffic Receipts - -	600,000	
		1,291,210
	£.	43,025,161
Estimated Revenues - - -		39,509,631
Estimated Final Deficit - -	£.	3,515,530

To which must be added any proceeds from the license tax. Including the home charges and interest on railway capital guaranteed, less traffic receipts, the total charges may be estimated at 43,025,161 *l.*, and the result would therefore be a deficit in 1861-62 of 3,515,530 *l.*, but from this will have to be deducted the proceeds of the license tax.

30. It is obvious that, unless further considerable reductions of charge can be effected, or an increase of revenue obtained, in order to provide for the deficit above referred to, there is no alternative but to raise a further sum on loan.

31. At the date of my Despatch of the 2d February last, No. 22, neither the loss of revenue nor the additional charge, both caused by the famine, could possibly be foreseen. The advices subsequently received from you prepared Her Majesty's Government to anticipate a probable deficit in 1861-62, consequent on that visitation, and to the extent to which the deficit of that year may be attributable to that cause there is an obvious justification for the resort to a loan. In order to determine the amount which it may be necessary to provide, I desire to be furnished, as early as possible, with estimates from your Government of the probable loss of revenue and increase of expenditure arising from the famine.

32. In regard to your ways and means for the ensuing year, you estimate that your cash balances, on 30th April 1861, will amount to 11,448,135 *l.*, and that, in addition to the expenditure of the year, you will also have to disburse 664,000 *l.* on account of prize money, and 6,000,000 *l.* for railways.

		£.
33. Adding to your cash balance of - - - -		11,448,135
The estimated surplus in India, as shown at paragraph 29 of this Despatch - - - -		3,098,746
Stores supplied from Europe, and for which payment is made here, though included among the Indian charges - - - - - -		1,042,262
Receipts in India from service funds, &c., in excess of disbursements - - - - - -		1,000,000
	£.	16,589,143
And deducting therefrom—		
The prize money now in deposit - £.	664,000	
And advances to railway companies	6,000,000	
		6,664,000
A balance would still remain on the 30th April 1862 of - - - - - - - £.		9,925,143

* Estimated net receipt from Railway Traffic in India, 1861-62 - - - - - - - £. 600,000
Interest on Railway Capital paid in India, 1861-62 40,000
£. 560,000

to which must be added a probable net receipt on account of railway traffic of about 560,000 *l.*,* and the produce of the license duty.

34. It seems to me, therefore, that taking the whole year, your means will be fully equal to your disbursements, and that you will have a sufficient balance at the end of the year.

35. There

35. There may, however, be some difficulty in the course of the first six months of the period, as the revenue receipts for the first half are less than during the second half of each year, whilst, from the charge which will be necessary in order to relieve the districts suffering from famine, the expenditure will probably during this period be swelled beyond its amount in ordinary years. So far as regards railway expenditure, it is probable, judging from the last year, that of the 6,000,000 *l.* estimated to be disbursed in India for railways, 2,700,000 *l.* only will be required during the first six months.

36. It is impossible for me to form an opinion whether, under these circumstances, the consequences of the famine, and the necessity for carrying on the important lines of railway, will call for a larger outlay during the early part of the next financial year than you can provide for out of the sums in your various treasuries. Expenditure for both these purposes must be carried on. In the event of its being absolutely requisite, I shall be prepared to provide you with means to some extent, but only so far as to prevent the absolute necessity of refusing relief to the starving population of the famine stricken districts, or the stoppage of the essential works of the railways.

37. I shall expect that later in the year, you will be able to remit to this country the amount thus advanced for a temporary, though indispensable object.

38. I cannot conclude this Despatch without impressing upon you in the strongest terms, the absolute necessity of early and vigorous exertion on the part of your Government, for enforcing reduction of expenditure wherever it can be effected, without impairing the indispensable requirements of the public service. I cannot allow myself to contemplate any further increase of the taxation of India, and I can hardly think that any attempt at imposing additional burthens would not be attended by increased difficulty and cost of collection, beyond any possible advantage of increased receipt, independently of the obvious evil of the unpopularity of any such measure.

39. We cannot shut our eyes to the possibility of occasional disturbances, or other cause of increased expense, for a time at least, in some part or another of Her Majesty's extended dominions in India, and it is therefore our paramount duty, during a time of perfect tranquillity, so to reduce our expenditure as to bring it clearly within the limit of our ordinary income.

40. Neither must we forget that the indirect taxes are now at a higher rate than we should fix them at permanently, and that as soon as our financial condition will allow of it, it would be consistent with sound policy to reduce them. The income tax has been imposed for five years. But we cannot indulge the hope of either reducing the one class of taxes, or of dispensing with the other, except there is a very large reduction of our expenditure.

41. The sources of income in India are not elastic to any great extent, and whilst I am willing to hope that the improving condition of the country will in many indirect ways, add to our revenue, it is obvious that it is to the reduction of charge that we must look as the main and principal means of placing our income and expenditure on such a footing as to restore confidence in the financial position of the Indian empire.

I have, &c.
(signed) *C. Wood.*

Financial Department.—No. 37 of 1861.

To the Right Honourable Sir *Charles Wood*, Bart., M. P., Secretary of State for India.

Sir, Fort William, 13 March 1861.

We have the honour to acknowledge the receipt of your Financial Despatch, No. 22, dated 2d February last, and in reply to observe that our Financial Letter, No. 16, of 5th February, and our Railway Letter, No. 5, of 2d February, will have already put you in possession of most of the information required by your present communication, so far as it is possible for us to give it, before receiving

the estimates of the different local governments and departments under the new budget system for the year 1861-62.

2. We expect to receive these estimates in time to settle the budget for that year before the 1st May, and shall lose not a moment in transmitting it to you, so as to place you in possession of a complete authentic view of our actual position. In the meantime, we can only refer to the above quoted letters, and inform you from time to time if we see reason to alter materially the approximate estimates therein given.

3. As regards railways, we can only confirm our estimates that after suspending all works which were not far advanced, an expenditure of about 6,000,000 *l.* will be required in India for the year 1861-62, to continue necessary works without interruption.

4. As regards finance, we apprehend that our estimate of the produce of the income tax for 1861-62 may have been taken considerably too high, and we hardly venture now to place it at a higher figure than 2,000,000 *l.*, or 1,200,000 *l.* above the estimated receipt for 1860-61, given in our regular estimate.

5. On the other hand, the price of opium has again risen considerably, and although these extremely high prices can hardly be maintained without leading to a reaction and endangering this important branch of revenue, yet we think it probable that for the present a larger income may be realised than we had ventured to hope.

6. The prospects of customs are also better, as the state of things in the United States, and the prospect of a rise in the price of cotton, have led to some revival of the import trade.

7. On the whole, however, adverting to the circumstances described in our letter of the 5th February, and to the fact therein stated, that so much of our revenue of 1860-61 was of a temporary nature, and will not be received in 1861-62, we do not think it would be safe, with our present information, to depart materially from the estimate there given, or to assume that the revenue of India for 1861-62, with all the new taxes hitherto proposed, including the license tax, will exceed by more than about 1,000,000 *l.* the revenue of 1860-61, which already includes a large part of that new taxation, a fact apparently overlooked in para. 14 of your letter of the 2d February, which assumes that an increase of little less than three and a half millions may be looked for in the ensuing year.

8. In our Financial Letter, of the 5th February, the deficit of 1860-61 was taken at 6,678,000 *l.* for the purpose of comparison with 1861-62; the payment of prize money in the latter year being assumed as nearly equivalent to that of mutiny compensation in the former one. But if the prize money be considered as a refund of a deposit from the cash balances, which will be more correct, the current deficit will be in round figures 6,000,000 *l.*, which by the increase of revenue may be reduced to 5,000,000 *l.*, or even lower, should the present prices of opium continue, and other branches of revenue show buoyancy; but on this it would not at present be right to speculate.

9. You observe that the "further reduction of charge in 1861-62, to the extent of 3,000,000 *l.*, will, without doubt, demand your most strenuous efforts, but the exigencies of the State imperatively demand that those efforts should be applied, and Her Majesty's Government are persuaded that no further injunction is required in order to stimulate the several authorities to the work."

10. We can assure you that no injunction has been needed, as we are as convinced as the Home Government of the imperative necessity of reductions, and have been and are applying our utmost efforts to carry them into effect.

11. Such progress has been made that we think we can confidently assure you that reductions of no less an amount than 3,000,000 *l.* have been, or are on the eve of being effected.

12. With reference to the amount of possible reductions, we must correct an error quoted in para. 10 of your letter, respecting the expenditure on military buildings. The amount expended in 1860-61 is not 1,500,000 *l.*, but 643,854 *l.* for new buildings and 130,575 *l.* for repairs; so that the margin for economy is much less than you supposed, and the reduction of 3,000,000 *l.* will have been effected almost entirely by reducing troops and establishments.

13. We

13. We must remind you, however, that the full effect of those reductions cannot be felt for the whole financial year 1861-62, as the disbanding native troops after the orders have been given, takes some time and causes some expense in gratuities and otherwise; and as European troops cannot after April be sent home until the next cold season.

14. We cannot, therefore, give the precise figure, or the details of those reductions, until the estimates for the budget of 1861-62 are received and revised, but we may repeat our confident assurance that we shall be able to show in that budget a permanent reduction of charge mainly for the army and navy of not less than 3,000,000 *l.*, of which a large part will come into immediate operation, and the whole be in full force by the 1st January 1862.

15. We earnestly hope that this large reduction in India may be met by some corresponding reduction of the large charge for military expenditure at home; and with reference to the estimate of 944,470 *l.* for military and other public stores from home, we must draw your pointed attention to the request contained in para. 72 of our letter of the 5th February, that no stores whatever be purchased or shipped in England without proper indents from India.

16. The deficit will thus be reduced to an amount not exceeding 2,000,000 *l.*, which is about the amount charged against revenue for guaranteed interest on railway capital not yet productive, and for loss in exchange on the capital raised for railways.

17. We shall hope that the latter item, amounting to nearly 500,000 *l.* may be greatly reduced next year, as, if the companies are generally unable to complete their lines without aid from the Government, you will doubtless take advantage of the circumstances to make some less unfavourable arrangement; and to the extent to which the capital may be raised by the Government, instead of by the companies under their old contracts, this loss in the rate of exchange will be saved.

18. There will remain, however, in any event, a probable deficit of from 1,000,000 *l.* to 2,000,000 *l.* against a corresponding amount of payment on unproductive railway capital.

19. We shall endeavour, if possible, to meet this in our budget for 1861-62, by still further increasing revenue and reducing expenditure; but should it be found impracticable to effect this without resorting to new and riskful modes of taxation, or suspending public works of the greatest urgency, it may become necessary to resort to a loan either here or in England.

20. This also may become necessary if it be decided to continue the urgent railway works here without interruption, at a cost of about 500,000 *l.* a month, during the period from May to the end of the year, when our cash balances will be low, if remittances cannot be furnished from home to assist us in maintaining this rate of expenditure.

21. We have already stated the strong objection to resorting to a loan here if it can be avoided; but in case the state of the English money market should render it impossible for you to raise there a sufficient amount to carry on the railways, and meet the home disbursements, until the improvement in our finances here is sufficiently realised to enable us to resume large railway advances or make remittances, there may be no alternative but to attempt a loan in India.

22. In this case we desire to know whether the restriction contained in your letters, Nos. 194 and 205, of the 30th November and 8th December respectively, is withdrawn, and whether we may consider ourselves free, in case of urgency, to raise a loan here, on such terms and conditions as we may find necessary to ensure success.

23. In asking for this permission we wish it to be distinctly understood, that our opinion remains unchanged, that a loan in England would, if practicable, be in many respects preferable to one in India; though we should be prepared to attempt one here, rather than allow the more important railway works to be stopped, or the home Government to be embarrassed by the want of remittances to meet Indian engagements.

 24. We

24. We have confined ourselves in these remarks, for the sake of clearness, to those charges which form part of the regular income and expenditure of the year.

25. As regards the charges enumerated in para. 18 of your letter, amounting together to 2,173,262 *l.*, which are either payments in England for stores, &c., included in our Indian estimates, or transfers to England of sums received here for funds and otherwise, we may observe that they are in a measure covered by the repayment from Her Majesty's Government to be received in England for advances made in India, on account of the expedition to China and other services. We estimate this sum at about 1,250,000 *l.* The estimate for money advanced in India on account of China, in 1860-61, was 1,600,000 *l.* Of this a large part will have been expended in the later months of the financial year ending 30th April 1861, and will be recoverable in 1861-62, and considerable expenditure on account of China will continue in the early months of that year; so that the best estimate we can form of the amount of advances which will be recoverable in England in 1861-62 is 1,100,000 *l.* on account of the expedition to China, and 150,000 *l.* on account of other services, making together 1,250,000 *l.* To the extent which may be requisite beyond this repayment, we shall be prepared to remit or make extra payments on account of railways, as may be desired.

26. The same remark, however, will apply here as to the home and railway expenditure generally, viz., that our cash balances will be low for some months after 1st May, and that it will be desirable, if practicable, to make some provision in London to relieve our Treasury here for that period, so as to escape the necessity for a loan in India, which can hardly be avoided if you require our proper rate of contribution for the year towards home expenditure, to go on without interruption month by month from the commencement of the financial year.

We have, &c.
(signed) *Canning.*
H. B. E. Frere.
Cecil Beadon.
R. Napier.
S. Laing.

Fort William, 13 March 1861.

(Financial, No. 74.)

To his Excellency the Right Honourable the Governor General of India in Council.

India Office,
London, 2 May 1861.

My Lord,

1. Your letter in this department, dated the 13th March last, No. 37, has been considered by me in Council.

2. Before adverting to the general question of our financial prospects and arrangements for the year 1861-62, I will notice the observations contained in paragraphs 12, 15, and 17 of your letter, as to your estimate of expenditure on military buildings in 1860-61, home military charges, supplies of stores, and loss by exchange on railway disbursements in India.

3. In regard to the erroneous estimate contained in your Fnancial Letter of the 29th June 1860, No. 144, that 1,500,000 *l.* would be incurred in 1860-61, on account of military buildings, whereas you now estimate that expenditure at only 643,854 *l.*, I cannot understand how that error can have occurred; but it is obviously most important to guard against any similar inaccuracy in future.

4. Your observations relative to home military expenditure and supplies of stores from this country have been already answered by the remarks contained in paragraphs 25 to 27 of my Financial Despatch, dated the 8th April last, No. 53.

5. In paragraph 17 you express a hope that, in the event of the railway companies being unable to raise the capital required for the completion of the lines, and

and the amount being provided by the Government, advantage may be taken of that circumstance to make some more favourable arrangement than that contained in the existing contracts, whereby further loss by exchange might be avoided. The views of Her Majesty's Government on this subject will be communicated to you in a separate Despatch.

6. In my Financial Despatch, dated the 8th ultimo, No. 53, I adverted to the probable results of the finances of 1860-61, as shown in your regular estimates, and to the prospects for 1861-62.

7. In those estimates, the probable deficit of 1860-61 was stated at 6,678,097 *l.*, but that was inclusive of the charge on account of compensation for losses in the mutiny. Excluding that compensation, the deficit may be estimated at about 6,000,000 *l.*

8. You observe, in paragraph 8, that in your letter, dated the 5th February, the deficit of 1860-61 was taken at 6,678,000 *l.*, for the purpose of comparison with 1861-62, "the payment of prize money in the latter year being assumed "as nearly equivalent to that of mutiny compensation in the former one; but if "the prize money be considered as a refund of deposit from the cash balances, "which will be more correct, the current deficit will be, in round figures, "6,000,000 *l.*"

9. I must remark that the compensation for losses in the mutiny is essentially different in its nature from the disbursement on account of prize money. The former is an extraordinary charge on the revenues of the year in which it is paid; the latter is merely the refund of a deposit, and does not affect the charges of the year. It is of the greatest importance, in all your financial correspondence, to keep clearly in view the distinction between the charges on revenue and other disbursements, as it is not practicable otherwise to obtain a correct view of the results or prospects of any year.

10. In regard to the finances of 1861-62, you state, in your letter, under reply, that you consider your former estimate of the proceeds of the income tax was much too high, and that you can hardly venture to place it at more than 2,000,000 *l.*, or 1,200,000 *l.* above the estimated receipt * for 1860-61.

* 803,550 *l.*

11. You anticipate, however, a larger income from opium than you had previously estimated; and I am gratified to observe, that you also look for an increased receipt from customs, consequent on a revival of the import trade.

12. But, in regard to the revenues of 1861-62, generally, you do not consider that, with all the new taxes hitherto imposed, and including the license tax, the total amount will exceed, by more than one million, the revenues of 1860-61.

13. You observe that the fact, that the estimated revenue of 1860-61 includes a large part of the new taxation, was apparently overlooked in paragraph 14 of my Despatch of the 2d February last, which assumed that an increase of little less than three and a half millions might be anticipated in the ensuing year.

14. You have misunderstood the paragraph in my letter, and you will see, on referring to it again, that the increase in the revenue of 1861-62 above that of 1860-61, which I anticipated, was two and a half, not three and a half millions. My grounds for that calculation were, that the estimate of the produce of the whole of the new taxes contained in your Financial Letter, dated the 18th June 1860, No. 143, was three and a half millions, of which about one million was the estimated produce in 1860-61, leaving, of course, two and a half millions for the further increase in 1861-62.

15. You now anticipate that the increase will be below that estimate, but only to a small amount, as you still hope to realise a further sum of 1,200,000 *l.* from income tax, and 1,000,000 *l.* from licence duty, making 2,200,000 *l.* When I stated in my letter of the 2d February, that, with an increase of 2,500,000 *l.*, your deficit would be reduced to 3,000,000 *l.*, which should be met by reduction, I was, of course, not aware of the falling off in other items of revenue, which you now anticipate.

16. If it were not for the loss of revenue and increase of charge, which are consequent on the famine which unhappily prevails in certain parts of India, the financial prospect of the year 1861-62 would be now more favourable than that taken in my Financial Despatch of the 2d February last.

 17. You

Revenues, 1860-61.

	£.
Regular estimate - -	39,509,631
Add - - - -	1,000,000
£.	40,509,631

17. You estimate that the revenues of 1861-62, with the proceeds of the new taxes hitherto proposed, and including the license tax, will exceed by 1,000,000 *l.* the revenues of 1860-61, and will consequently be 40,509,631 *l.*

18. Considering that in this estimate allowance has been made for the losses of revenue in 1861-62, that will probably be caused by the famine, the result, if realised, will be satisfactory.

19. There will, however, be still a deficiency in 1861-62 to be provided for of 5,000,000 *l.*

20. To the extent of 3,000,000 *l.*, you confidently state that reductions "have been, or are on the eve of being, effected," and that almost entirely by reducing troops and establishments; but you observe that the full effect of these reductions will not apply to the whole of the financial year 1861-62, and that you are therefore unable to give the precise amount, or the details of those reductions, until the estimates for the budget of 1861-62 are received and revised. You repeat your "confident assurance" that you will be able to "show in that budget "a permanent reduction of charge, mainly for the army and navy, of not less than "3,000,000 *l.*, of which a large part will come into immediate operation, and the "whole be in full force by the 1st January 1862."

21. There will still remain a deficit of about 2,000,000 *l.*, and I observe with satisfaction, that you hope, to some extent, to meet it by still further increasing the revenue or reducing expenditure.

22. It is, however, I earnestly hope, to reductions of charge that your most strenuous efforts will be directed. I do not consider that it is desirable to attempt any considerable increase of taxation.

23. In determining, therefore, in what way the necessary funds are to be provided for the year 1861-62, I must act upon your assurance that, after making due allowance for the loss of revenue from the famine, the deficit of that year will certainly not exceed 2,000,000 *l.*, and that your utmost endeavours will be used to bring it within that amount.

	£.	£.
* Charges in India, per Regular Estimate, 1860-61 - -	- - -	39,610,885
Deduct for 1861-62:—		
Compensation for losses in mutiny	700,000	
Further reductions of charge -	3,000,000	
		3,700,000
		35,910,885
Estimated Revenues, per Regular Estimate, 1860-61 - -	39,509,631	
Add for 1861-62 - -	1,000,000	
		40,509,631
Estimated surplus in India - -	£.	4,598,746

24. I have already informed you that the essential works on the important lines of railway are not to be suspended.

25. In paragraphs 28 to 37 of my Despatch dated the 8th April, I adverted to the income and expenditure of 1861-62, and to your means of meeting the disbursements of that year. The more recent information contained in your Financial Letter of the 13th March shows that there will be a probable surplus in India in 1861-62 of 4,598,746 *l.**

	£.	£.
26. You estimate that you will commence the year 1861-62 with a cash balance of - - - - - - - - -		11,448,135
The estimated surplus in India, in 1861-62, as above, is - -		4,598,746
Stores supplied from Europe, included among Indian charges -		1,042,262
Receipts in India from service funds, &c., in excess of disbursements - - - - - - - - - - -		1,000,000
You will therefore have available the sum of - - - £.		18,089,143
Exclusive of a net receipt from railway traffic, after deducting interest on railway capital paid in India, of about - - - - - - - - -	560,000	
Assuming that the Railway advances in India in 1861-62 will amount to - - - - -	6,000,000	
And that prize money now in deposit will be withdrawn - - - - - - - - -	664,000	
		6,664,000
The year 1861-62 may be expected to close with a cash balance in India, on 30th April 1862, of - - - £.		11,425,143

27. From

27. From this, however, must be deducted the advances which you anticipate may be made in India during 1861-62 on account of the China expedition. Those made up to April 30th, 1861, were, of course, excluded before you made up your balance for the end of the year 1860-61. On this point the information contained in your letter is very indefinite. You state that the estimate of the advances in India on account of China in 1860-61 was 1,600,000 *l.* "Of this "a large part will have been expended in the later months of the financial year "ending 30th April 1861, and will be recoverable in 1861-62, and considerable "expenditure on account of China will continue in the early months of that year, "so that the best estimate we can form of the amount which will be recoverable in "England in 1861-62 is 1,100,000 *l.* on account of the expedition to China, and "150,000 *l.* on account of other services, making together 1,250,000 *l.*" If your letter, after stating the estimated advances in 1860-61, had given the estimated advances in 1861-62, the effect on your cash balances would have been apparent, but from the passage of your letter quoted above, it cannot be ascertained what portion of the probable advances of 1860-61 is included in the sum of 1,100,000 *l.*, which you estimate as being recoverable here in 1861-62.

28. In the absence of better information, I cannot understand what the advances in the early months of 1861-62 can consist of; but I cannot suppose that the amount can be considerable, or exceed the net traffic receipts in India from railways, to which I have adverted. The advances made on account of the China expedition, previously to the 30th April 1861, will become payable in this country in the course of 1861-62, and will form a portion of the resources of the Home Treasury for the year, but will not, in any way, affect your arrangements.

29. It appears, therefore, that you will commence the year 1861-62 with a cash balance of 11,500,000 *l.*, and, as shown at paragraph 26 of this Despatch, there seems no reason to doubt that, as regards the whole year, that balance will be adequate to your wants. At the commencement of the year, however, the effect of your reductions will be only partially felt, while the short revenue receipts and additional expenditure, consequent on the famine, will tend to reduce your balances.

30. Although, therefore, as regards the whole year, you appear to be adequately provided with means, it is possible that in the earlier months, your Treasury may require some additional aid.

31. I have accordingly resolved to remit 1,000,000 *l.* in bullion, in the proportion of two-thirds to your Government, and one-third to Bombay, the first consignment of which, amounting to 167,556 *l.* 4 *s.* 5 *d.*, was forwarded to you by the steamer "Indus," *viâ* Southampion, on the 19th ultimo. A further consignment of 92,782 *l.* 17 *s.* 8 *d.* was transmitted to Bombay by the "Delta," on the 27th ultimo, and portions of the remainder will be despatched by each succeeding mail.

32. As your resources for the whole year are sufficient, I shall expect to be repaid the amount thus remitted, towards the close of the financial year, when your receipts will, I trust, considerably exceed your expenditure.

33. I cannot anticipate that any necessity can arise for your requiring any further assistance during the summer months, but if, through any unforeseen circumstances, such a necessity should occur, I am desirous of being informed whether it might not be practicable for you to obtain a temporary loan, in anticipation of the growing revenue, and repayable therefrom later in the year. An arrangement of that description would furnish you with further funds for the time, and I should hope that it might be effected without any serious difficulty.

34. The whole of this arrangement is based on the supposition that the funds required for the disbursements of the Home Treasury, estimated in my Financial Despatch of the 2d February last at 9,347,538 *l.*, will be provided in this country.

35. I proceed to explain to you how I conceive that this object will be effected.

The sum required for railway expenditure during the year 1861-62, is estimated at 8,000,000 *l.*, viz. :—

	£.
For disbursements in India - - - -	6,000,000
„ „ England - - -	2,000,000
Together - - -	£. 8,000,000

And that sum should be paid into the Home Treasury by the Railway Companies.

36. Of this amount, if paid in by those Companies during the year 1861-62, the sum of 6,000,000 *l.* will be available for the purposes of the Home Treasury. The same amount will be disbursed by you in India, and that expenditure on their behalf will be the same thing, in effect, as a remittance to this country of a corresponding amount.

37. The wants and resources of the Home Treasury may therefore be stated as follows:—

	£.	£.
Home charges on the revenues of India - -	5,323,066	
Stores paid for in England, but included in Indian charges - - - - -	1,042,262	
Advances to funds, recoverable in India - -	1,131,000	
Guaranteed interest on Railway capital - -	1,851,210	
		9,347,538
Amount which should be paid into the Home Treasury by the Railway Companies, to provide for the disbursement of 6,000,000 *l.* in India, in addition to the sum that may also be required in England - - - - -		6,000,000
Deficiency of funds to meet the expenditure of the year - which will, however, be reduced by the amount receivable here on account of advances made in India for the China expedition, &c., and which you estimate at - - -		3,347,538 1,250,000
Thereby reducing the deficiency to - - - £.		2,097,538

being about the amount which you estimate in paragraph 16 of your Despatch under reply, as the probable ultimate deficit of the year 1861-62.

38. I cannot, however, conceal from myself that it is possible that the Railway Companies may be unable to raise the whole sum of 8,000,000 *l.*, and there will then be no alternative but for the Home Government of India to provide the sum by which their payments into the Home Treasury may fall short of that amount.

39. It will, therefore, be necessary for me to make arrangements to meet, not merely the deficiency of 2,097,538 *l.*, but also whatever portion of the sum of 8,000,000 *l.* the Railway Companies may fail to raise, as it would entail serious loss on Government if the works in progress were suspended. To effect that object, it will be necessary that I should borrow the money in the English market, and I must, therefore, still desire that no loan, other than that to which I have referred at paragraph 33 of this Despatch, may be opened in India, without my consent being first obtained.

40. I have so recently, in my Financial Despatches, dated the 2d February (No. 22), and 8th April last (No. 53), impressed upon you, in the strongest terms, the urgent necessity for carrying every practicable reduction into immediate effect, that I refrain from again repeating that instruction, and will only observe that the absolute necessity for effecting those reductions has not, in any way, diminished.

I have, &c.
(signed) *C. Wood.*

COPY of recent CORRESPONDENCE on the subject of RAILWAY EXPENDITURE in *India*, and the course proposed to be taken with reference to the several Railways now under construction in that Country.

PUBLIC WORKS DEPARTMENT.

Railway.—No. 5, of 1861.

To the Right Honourable Sir *Charles Wood*, Bart., G. C. B., Sec retary of of State for *India*.

Sir, Fort William, 2 February 1861.

WITH reference to correspondence noted in the margin,* on the subject of restriction of railway expenditure, and more especially to your railway Despatch, No. 91, of 17th November 1860, in which you withdrew your previous restriction of the amount of railway expenditure in India for the year to 4,750,000 *l.*, and stated your wish that operations should not be delayed "in those sections of lines which are advancing towards completion, or which you may consider of primary importance," we have taken the whole subject of railways into serious consideration with a view to ascertain what sections of railway come within the above description, so that in case of capital not being forthcoming for all, they might deserve a preference.

2. In the meantime, in consequence of these orders we withdrew the restriction,† and the works have proceeded without material interruption, the result being an expenditure on railways in India, for the financial year ending 31st April 1861, which, although not yet precisely ascertained, may be safely taken at about 6,000,000 *l.*, instead of 4,750,000 *l.*

3. The further prosecution of railway works in India has become a question of serious consideration upon which we are anxious to obtain the instructions of the Home Government without delay. From the latest return which we have obtained from England, it appears that the situation on the 15th November 1860, was as follows:

	£.
Total estimated amount of capital required, as per detail given in the margin	54,600,000
Total amount of capital guaranteed	36,556,300
Total amount of capital guaranteed paid up	32,190,414
Total amount of capital expended, (of which a very small portion is entered on estimate)	30,802,767

This estimate of the total expenditure required to complete the lines which have been sanctioned is somewhat less than one, entered in the margin, which our officiating secretary had arrived at in some particulars by an independent process, from information in India, and which we believe to be the more accurate, if indeed the larger amount be not exceeded in the result.

	Capital Required as Estimated in England.	Capital Required as Estimated by our Officiating Secretary.
	£.	£.
East Indian, Main Line	20,000,000	19,700,000
Ditto - Jubbulpoor	2,000,000	2,000,000
Madras, Main Line	5,000,000	4,845,000
Ditto - Bellary	3,500,000	3,300,000
Great Indian Peninsula	12,000,000	13,938,250
Sind Railway	1,400,000	1,400,000
Indus Flotilla	300,000	300,000
Punjab, Mooltan and Umritsur	2,000,000	2,250,000
Ditto - Delhi Extension	2,000,000	2,850,000
Bombay, Baroda, and Central India	4,000,000	3,290,080
Eastern Bengal (present works)	1,400,000	1,360,000
Calcutta and South-Eastern	300,000	270,000
Great Southern of India	700,000	590,000
TOTAL £.	54,600,000	56,093,330

4. The

* Her Majesty's Secretary of State's Financial Despatch (No. 110) of 10th July 1860. Her Majesty's Secretary of State's Railway Despatch (78) of 10th October 1860.

† As reported in our Railway Despatch (No. 103) of 8th December 1860.

4. The general result is, therefore, that according to present estimates, which may possibly be exceeded, a sum of 56,000,000 *l.* will be required to complete the sanctioned railway system of India, towards which 36,556,300 *l.* only has been provided through the existing Companies. Of this capital of 36,556,300 *l.*, 32,090,414 *l.* had been paid in by the Companies, and 30,802,767 *l.* was estimated to have been expended in England and India up to the 15th November 1860; so that by the close of the financial year on 31st April 1861, we may say in round numbers that 34,500,000 *l.* will probably have been paid in, and 34,000,000 *l.* expended. The balances of some of the Companies will, by that date, have been considerably overdrawn, while those of others will be very small; and none will be at all sufficient to complete the works which have been sanctioned.

5. Without entering on any detail as to the financial position of India, it is sufficient to state the fact, that by May next, or shortly after, the cash balances here will certainly be reduced to the lowest point at which it is possible to carry on the Government of the country; and, adverting to the prospects of next year and to the risk of deficient revenue and of extra charges which may be caused by the famine, it would certainly be highly imprudent to reckon on advances from the Treasury here for carrying on railway works on an extensive scale. In fact, a state of things is possible, or rather probable, in which, in the event of funds not being supplied from home, in anticipation, to carry on the railway works, the Government of India would have no alternative but to order their abrupt and complete suspension.

6. Under these circumstances, it becomes of extreme urgency to know as soon as possible what the Companies and the Home Government are prepared to do. The expenditure is now going on at the rate of rather more than 8,000,000 *l.* a year, viz. about 2,250,000 *l.* in England, and 6,000,000 *l.* in India.

7. Should the Home Government decide on proceeding uninterruptedly with the whole of the railways sanctioned, it will require an expenditure in India of from 5,000,000 *l.* to 6,000,000 *l.* a year for each of the next three or four years. If it be impossible to provide this amount, in addition to that which may be required for expenditure in England, it will be clearly impossible to finish all that has been sanctioned, and, in that case, it will be of vital importance to spend what capital can be raised in completing lines, or sections of lines which are already far advanced, rather than in commencing new works, or prosecuting sections on which no great progress has been made, without the assurance of being able to finish them. With this view we have made inquiries as to the actual state and progress of the different lines; and although our information is not, on some points, so complete as we could wish, yet, as we believe the results to be substantially correct, and the matter is extremely urgent, we think it better to lay them before you without delay.

8. It appears, then, that upon the following lines the progress made has been such that the idea of suspending them could not be entertained unless upon the gravest emergency :—

Class I.

LINES.	Estimated Capital in excess of that spent up to 15 November 1860, required to complete the several Lines.
	£.
East Indian.—Main Line from Calcutta to Delhi, with Singarrun Branch and Burrakur Extension (Raneegunge).	4,790,681
Madras.—Main Line from Madras to Beypoor and Bangalore Branch - -	559,964
Great Indian Peninsula.—Bombay to Sholapoor - - - - - -	4,182,508
Ditto - - ditto - - ditto - Bhosawul Junction - - - -	
Ditto - - ditto - Bhosawul to { Hurdah, towards Jubbulpoor (?) - - / Oomrawuttee, towards Nagpoor - - }	
Sind Railway - - - - - - - - - - - - - -	201,513
Indus Flotilla - - - - - - - - - - - - - -	88,300
Punjab.—Mooltan and Umritsur - - - - - - - - - -	1,596,685
Bombay, Baroda, and Central India.—Bombay to Ahmedabad - - -	1,081,000
Eastern Bengal (right bank of Ganges) - - - - - - - - -	822,225
Calcutta and South-Eastern - - - - - - - - - - -	58,736
Great Southern of India.—Negapatam to Trichinopoly - - - - -	231,709
Total - - - £.	13,613,321

9. The following lines are either not commenced, or have made so little progress, that no serious loss would ensue from their suspension beyond that of the retardation of the benefits of railway communication.

Class II.

LINES.	Estimated Capital in excess of that spent up to 15 November 1860, required to complete the several Lines.
	£.
East Indian.—Jubbulpoor Line, Allahabad to Jubbulpoor - - - - -	1,805,170
Madras.—Bellary Line, Arconum Junction to Moodgul - - - - - -	2,984,072
Great Indian Peninsula.—Sholapoor to Moodgul - - - - - - -	1,500,000
Ditto - - ditto - - Hurdah to Jubbulpoor - - - - - - -	1,764,000
Ditto - - ditto - - Oomrawuttee to Nagpoor (?) - - - - -	774,000
Punjab.—Umritsur to Delhi - - - - - - - - - - - -	2,850,000
Total - - - £.	11,677,242

And one or two minor lines or sections are in an intermediate position, which makes it doubtful whether they could be suspended, as the Bangalore branch, and the portion of the Great Indian Peninsula Railway between Bhosawul Junction

Junction and Hurdah, towards Jubbulpoor, which have been included under Class I; whilst the portion of the Great Indian Peninsula Railway between Oomrawuttee and Nagpoor has been entered in Class II. These, however, do not materially affect the general result, which is, that the railways may be classed in two categories; one which must be completed at all hazards at a cost of about 13,600,000 *l.* to be spent mainly in the two years and a half, commencing 15th November 1860; another, which it is very desirable to complete, but which might, in case of urgency, be suspended without grave loss.

10. Feeling the importance of not allowing the Government to be committed further in respect to the latter class of lines, we have issued orders to suspend the commencement of any new works, and to enter into no further contracts or engagements generally upon lines in Class II. until we can receive instructions from home as to the extent of expenditure which can be safely undertaken.

11. If we hear that in addition to providing the 13,600,000 *l.* indispensable in the next two or three years to complete advanced lines, you can see your way to provide another 11,700,000 *l.* to be spent in the next three or four years in carrying out those portions of the general scheme which are yet scarcely begun, we shall cheerfully give orders for their active prosecution.

12. In fact, we are fully sensible how desirable it is to complete all those lines without delay, if possible, and more especially that which will unite Bombay with Calcutta, *viâ* Jubbulpoor, to which we attach the utmost importance.

13. But, on the other hand, nothing could be more lamentable than after undertaking works beyond our means, to be compelled, from want of money, to suspend them in a half-finished condition.

14. We shall forward, as soon as possible, a more detailed estimate of the railway expenditure for India for 1861-62, on the two suppositions of our proceeding only with works of urgency, or of our prosecuting all that has been sanctioned. But, in the meantime, you may base your financial arrangements on the assumption that there will be required, irrespective of expenditure in England, for Indian railway expenditure in 1861-62, the sum of 6,000,000 *l.* for urgent works; and that, after 1861-62 the expenditure on Class I. would as rapidly decrease as that on Class II. would rapidly increase.

15. We have only to add, that in case the difficulty of raising the requisite capital to complete these lines should open the question of new arrangements with the Companies, we believe that considerable economy might result from the Government itself undertaking the completion of the remaining works. No difficulty would be experienced in executing these works through contractors, or otherwise, on an efficient but far more economical scale than has hitherto prevailed, and much of the extravagant expenditure which has unfortunately characterized railway works in this country might be avoided by unity of administration.

16. The Companies might, if desired, be still maintained on their existing footing, the only change being that, if unable to complete these lines for their original capital, the Government would do it for them instead of advancing them the money to do it themselves.

17. Even if not adopted universally, it might be worth while to try this system in certain cases where a large amount of work remains to be done, and the Company has no prospect of raising sufficient capital without a higher rate of guarantee, which we should earnestly deprecate, as lowering the credit of India, and entailing an unnecessary burden on her finances for the sake of perpetuating a system which experience has proved to be extravagant.

18. If, unfortunately, it should prove impossible in England to raise a sufficient capital during the present year to carry on all the works comprised in Class I., then it will be highly desirable that the Government should at once make some arrangement by which it would be enabled to devote the whole of the limited capital which it could raise by loan to the prosecution of the two lines which are of primary importance; viz., the East Indian Main Line, from Calcutta to Delhi, and the north-east line of the Great Indian Peninsula, from Bombay to the cotton districts.

19. In the event of any of the Companies failing to carry out their original engagements, so as to require a modification of the terms of their contracts, it is scarcely necessary for us to remind you of the great importance of altering the condition relative to the rate of exchange, by which India is made a heavy loser; and also to point out that a charge of 5 per cent. interest on any advances of the Government in India is below the market rate at which we can raise money, and ought to be at least 5½ per cent.

We have, &c.
(signed) *H. B. E. Frere.*
C. Beadon.
S. Laing.

(Railway, No. 35.)

To his Excellency the Right Honourable the Governor General of India in Council.

India Office,
My Lord, London, 2 May 1861.

1. Upon receipt of your Letter No. 5, dated the 2d February last, I at once took measures to enable me to reply to your request for instructions as to the "further prosecution of railway works in India."

2. You will have learnt by my Despatch to the Government of Bombay of the 8th January last, that arrangements had been made with the Great Indian Peninsula and the Madras Railway Companies for the postponement of those sections of their respective undertakings which lie between Sholapore and Bellary, and you were informed by my Despatch No. 60, of the 6th July 1860, that in consequence of the inability of the Punjaub Railway Company to issue shares for the line between Lahore and Delhi, the construction of that line had been postponed. I have now to inform you that it has been arranged, in communication with the Directors of the East Indian Railway Company, to postpone also the commencement of the Jubbulpore Branch of their undertaking until the North-West line has approached more nearly towards completion.

3. It only remains, therefore, to consider the proposition for suspending the works on the following lines, viz. :—

On the Great Indian Peninsula, from Hurda Jubbulpore.
" " " " Oomrawuttee to Nagpore.

On the Madras Railway, from Arconum Junction to Bellary.
" " the Bangalore Branch.

4. In my Despatch of the 24th April (No. 32) 1861, I informed you that, in the present state of the finances of the Great Indian Peninsula Railway Company, Her Majesty's Government did not consider that they were in a position to order the stoppage of its operations, and that it was not thought desirable, on other grounds, to *propose* that any of the works on the lines in question should be suspended. The Madras Railway Company are not in the same position as the Great Indian Peninsula Company in regard to their ability to raise funds; but still I do not consider it expedient to require them to suspend the works which are in progress or near completion. I am, therefore, in favour of allowing the operations on the main lines, as well as on the Bangalore Branch, to go on steadily, the resource of the Company being applied, in the first instance, as regards the North-West line, to that part which lies between Arconum Junction and Cuddapah, its continuation from Cuddapah to Bellary being proceeded with as engineers and materials can be spared.

5. You estimated that the sum required to complete the works which it has now been decided to continue, in excess of the expenditure up to the 1st November last, would be as follows :—

	£.
On the East Indian Railway - - - - - -	4,790,681
On the Madras:	
Main Line to Beypore and Bangalore Branch -	559,964
Arconum to Bellary - - - - - -	1,550,000
On the Great Indian Peninsula - - - -	4,182,508
Hurdu to Jubbulpore - - - - -	1,764,000
Oomrawuttee to Nagpore - - - - -	774,000
On the Scinde - - - - - - -	201,513
„ Indus Flotilla - - - - - - -	88,300
„ Punjaub - - - - - - -	1,596,685
„ Bombay, Baroda, and Central India - -	1,081,000
„ Eastern Bengal - - - - -	822,225
„ Calcutta and South Eastern - - -	58,736
„ Great Southern of India - - - -	231,709
TOTAL - - - £.	17,701,321

6. There may be a question whether your estimates of expenditure are not high, and indeed this is the opinion both of the East Indian and the Great Indian Peninsula Companies as to their respective lines. I may observe also that the works executed in India have seldom equalled the estimates at the beginning of the year. Bearing in mind, however, the measures which you have taken to push on the works in the North-West Provinces, I will assume the correctness of your estimates as the basis of the financial arrangements to be made as regards railways.

7. I have been given to understand, that the advances made by your Government in India to the Railway Companies between the 1st May and the 1st November were about 2,700,000 *l.* The expenditure between that date and the 15th idem may be assumed to have been about 300,000 *l.* You have estimated the expenditure, for the year 1860–61 at 6,000,000 *l.*, and if the works have really been carried on as rapidly as you expected, and you have advanced the remaining 3,000,000 *l.* from November 15th to 1st May, there will remain 14,706,000 *l.* to be provided for these works subsequently to that date.

8. You calculate that, in order to prevent the very serious loss which would occur from an interruption of the works in progress, 6,000,000 *l.* of this must be expended in India during the official year 1861–62. It is estimated that about 1,800,000 *l.* will be required for home expenditure during the year; making together, say in round numbers, 8,000,000 *l.* as the sum required for the expenditure of the year 1861–62.

9. There will then remain to be raised, for the completion of railroads actually in hand, only a sum of between six and seven millions, which probably could not be expended in less than two years.

10. The postponed lines may require a further sum of about 8,000,000 *l.*, to be raised at such times and in such proportions as may be determined hereafter, and when they are completed all the works will have been executed for which the Government has come under any present or prospective engagement.

11. With regard to the funds to be provided for this year, I find that the balance now standing to the credit of the Companies, after deducting advances to certain of them, is about 500,000 *l.*

12. If the above estimates are correct, it is necessary to provide a sum of 7,500,000 *l.* for railway purposes during the current year. It must be observed, however, that even when this is done, there would be no balance at the end of the year, and hitherto it has been considered expedient always to have a balance in hand sufficient to meet three months' expenditure.

13. You will observe, by the letters of the East Indian, the Great Indian Peninsula, and the Punjaub Railway Companies, copies of which have been, or are now forwarded, that the Directors are of opinion that they will be able to raise the money which they may require. I hope that this will be the case. I cannot, however, but entertain doubts as to whether all the other Companies will be able to raise the sum required to meet their expenditure.

14. The

14. The importance of completing the lines as soon as possible, affecting as they will not only the interest of the Companies, but also that of Government, is manifest. Until the traffic commences and returns are made by passengers and goods to some extent beyond the working expenses of the line, there can be no receipts from the railroads in diminution of the annual demand upon the revenues of India for the payment of guaranteed interest. It seems to me, therefore, to be for the interest of Government that, in the event of the Companies themselves not providing the necessary funds, I should be prepared to assist them. I have accordingly to desire that you will make the requisite advances for carrying on the works above described during the year, and I shall take measures for providing, by loans in this country, any portion of the 8,000,000 *l.* required for the expenditure in India and in England, which the Railway Companies may fail to pay into the Home Treasury.

15. Your earnest endeavours have, I observe, been used, and I trust with success, to secure economy in the construction and management of these great works. Extravagance in any way must be prevented by all the means in your power, but I do not approve of the adoption "of any make-shift which may not prove economical in the end." The great object is to complete the lines, and to bring them into such a condition as may yield returns in as rapid a manner as is consistent with safety, and with their economical maintenance.

16. The completion of the greater portions of the main lines now in course of construction may, I trust, be looked for in the course of next year.

17. While, therefore, a large expenditure is required for the ensuing year, it must be recollected that the pressure is temporary, and that subsequently not only will the advances in India required from your Government be of less amount, but the receipts in diminution of the sum paid for guaranteed interest will be greater.

18. The new arrangements suggested in paragraphs 15 and 16 of your letter under reply, viz., "that the Government itself should undertake the completion of "the remaining works," "the Companies being still maintained on their existing "footing," would require the most careful consideration, and could, in the opinion of Her Majesty's Government, only be resorted to if it is found that extravagance or negligence on the part of those employed on the lines are inseparable from the present system. I trust that this is not really the case. A sudden disturbance of existing engagements would involve delays and interruptions highly detrimental to the interests of the Government and the Companies.

19. The questions as to what rate of interest should be charged on the advances made by Government in excess of railway payments, and what rate of exchange should be fixed upon for the conversion of such advances into pounds sterling, are now under my consideration in Council.

I have, &c.
(signed) *C. Wood.*

EAST INDIA (FINANCES, &c.)

COPY of CORRESPONDENCE between the Secretary of State for India and the Governor General of India in Council, on the subject of the GENERAL FINANCES of *India* (in continuation of the Correspondence presented on the 15th February 1861); and, of recent CORRESPONDENCE on the Subject of RAILWAY EXPENDITURE in *India*, and the course proposed to be taken with reference to the several Railways now under Construction in that Country.

(Mr. Crawford.)

Ordered, by The House of Commons, *to be Printed,*
9 *May* 1861.

Under 8 oz.

EAST INDIA (FINANCE AND REVENUE ACCOUNTS).

PART I.

FINANCE AND REVENUE ACCOUNTS

OF

THE GOVERNMENT OF INDIA,

FOR THE

Year 1859/60.

PART II.

ESTIMATE OF REVENUE, EXPENDITURE, AND CASH BALANCES

FOR 1860/61;

WITH A COMPARISON OF THE TWO YEARS.

(Presented to Parliament pursuant to the Act 21 & 22 VICT. c. 106.)

Ordered, by The House of Commons, *to be Printed,*
15 *May* 1861.

PART I.

FINANCE AND REVENUE ACCOUNTS

OF

THE GOVERNMENT OF INDIA,

1859-60.

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REVENUES AND RECEIPTS:		1. GROSS RECEIPTS.	2. Repayments. — Allowances, Refunds and Drawbacks.	3. NET RECEIPT within the Year, after deducting Repayments.
Land Revenue, including Tributes and Subsidies from Native States, Excise Duties in Calcutta, Sayer and Abkarry Revenues, &c.:		£.	£.	£.
Land Revenue		18,757,400	32,566	18,724,834
Tributes and Subsidies (*see* Account, No. 16)		575,806	- - -	575,806
Excise Duties in Calcutta		51,036	- - -	51,036
Sayer Revenue		384,844	352	384,492
Abkarry ditto		1,161,370	222	1,161,148
Moturpha (Madras)		109,242	2,926	106,316
Miscellaneous Receipts in the Revenue Department		263,332	240	263,092
	£.	21,303,030	36,306	21,266,724
Trade Taxes (Oude and Punjab)		110,183	- - -	110,183
Customs		3,872,053	46,390	3,825,663
	£.			
Salt: Sale of Salt	2,307,552			
Duties levied	1,071,139			
Produce of Salt Mines in the Punjaub	216,283			
TOTAL RECEIPTS from Salt £.	3,594,974			
Deduct,—included in the Indian Statements, under the head of "Customs Duties" on Salt imported into Calcutta (Account, No. 9)	668,538			
		2,926,436	6	2,926,430
Opium		5,887,778	- - -	5,887,778
Post-Office Collections		661,505	257	661,248
Stamp Duties		737,527	15,371	722,156
Mint Receipts		392,892	- - -	392,892
Marine and Pilotage Receipts		205,080	- - -	205,080
Judicial Receipts (Fees, Fines, &c.)		441,468	4,118	437,350
Contributions from Native States on account of Contingents		218,614	- - -	218,614
Interest on Debt due by the Nizam, and on other Accounts		62,081	- - -	62,081
Miscellaneous Receipts in the Civil and Political Departments		550,194	524	549,670
Ditto - - - - Public Works Department		725,304	- - -	725,304
Ditto - - - - Military Department		1,611,677	- - -	1,611,677
TOTAL REVENUE RECEIPTS of all the PRESIDENCIES of INDIA - £.		39,705,822	102,972	39,602,850

Note.—The "Charges of Collection" necessarily include Salaries and Expenses of Offices charged

CHARGES of COLLECTION and other PAYMENTS out of those REVENUES; the NET RECEIPTS into collected, converted into Sterling Money, at the Rate of Two Shillings the Company's Rupee.

PAYMENTS OUT OF THE INCOME.					9.	10.	
4. Charges of Collection, including Cost and Charges of Salt and Opium. (See Account, No. 17.)	5. Allowances and Assignments payable out of the Revenues, in accordance with Treaties or other Engagements. (See Account, No. 19.)	6. Allowances to District and Village Officers and Enamdars, including Charitable Grants. (See Account, No. 20.)	7. OTHER PAYMENTS. (See Account, No. 18.)	8. TOTAL PAYMENTS out of the INCOME.	NET RECEIPTS into the several Government Treasuries.	Rate per Cent. for which the Gross Receipt was Collected.	
£.	£.	£.	£.	£.	£.		
1,877,119	1,047,803	1,164,041	264,409	4,353,372	16,913,352	8·8115	
1,498	- - -	- - -	- - -	1,498	108,685	1·359	
170,843	- - -	- - -	- - -	170,843	3,654,820	4·412	
						Including Cost of Salt and Opium. (See Account, No. 17.)	Excluding Cost of Salt and Opium.
613,218	- - -	- - -	- - -	613,218	2,313,212	20·954	11·221
718,000	- - -	- - -	- - -	718,000	5,169,778	12·194	2·357
480,637	- - -	- - -	- - -	480,637	180,611	72·658	
37,856	- - -	- - -	- - -	37,856	684,300	5·132	
- -	- - -	- - -	- - -	- - -	392,892		
- -	- - -	- - -	- - -	- - -	205,080		
- -	- - -	- - -	- - -	- - -	437,350		
- -	- - -	- - -	- - -	- - -	218,614		
- -	- - -	- - -	- - -	- - -	62,081		
- -	- - -	- - -	- - -	- - -	549,670		
- -	- - -	- - -	- - -	- - -	725,304		
- -	- - -	- - -	- - -	- - -	1,611,677		
3,899,171	1,047,803	1,164,041	264,409	6,375,424	33,227,426		

with Duties of Internal Administration, as well as with the Collection of the Revenues.

No. II.—AN ACCOUNT of the TOTAL INCOME of the Revenue of INDIA in the Year ended the 30th April 1860, together with an Account of the PUBLIC EXPENDITURE, including REPAYMENTS, ALLOWANCES, and DRAWBACKS, and ALLOWANCES and ASSIGNMENTS, and other PAYMENTS made out of the REVENUES, in accordance with Treaties or other Engagements, but exclusive of the Sums applied to the Reduction of Debt.

HEADS OF REVENUE AND RECEIPTS:	GROSS RECEIPTS, as stated in Column 1, of the Account of Income No. 1.	Number of Account.
	£.	
Land Revenue, including Tributes and Subsidies from native States, Excise Duties in Calcutta, Sayer, and Abkarry Revenues, &c.	21,303,030	1 page 6.
Trade Taxes (Oude and Punjab)	110,183	
Customs	3,872,053	17 page 23.
Salt (exclusive of 668,538 *l.* Customs on Salt imported into Calcutta, included with the Customs Receipts, as shown in Account No. 9)	2,926,436	18 page 30.
Opium	5,887,778	
Post-Office Collections	661,505	
Stamp Duties	737,527	19 page 31.
Mint Receipts	392,892	
Marine and Pilotage Receipts	205,080	20 page 34.
Judicial Receipts (Fees, Fines, &c.)	441,468	
Contributions from Native States on account of Contingents	218,614	
Interest on Debt due by the Nizam and on other Accounts	62,081	
Miscellaneous Receipts in the Civil and Political Departments	550,194	
Ditto — Public Works Department	725,304	3 page 9.
Ditto — Military Department	1,611,677	
	39,705,822	
EXCESS of EXPENDITURE over INCOME	10,769,861	
£.	50,475,683	

EXPENDITURE:		£.
Repayments, Allowances, Refunds, and Drawbacks		102,972
PAYMENTS in realisation of the REVENUE:	£.	
Charges of Collection	3,899,171	
Other Payments	264,409	
TOTAL PAYMENTS in the realisation of the REVENUE, including Cost of Salt and Opium		4,163,580
Allowances and Assignments payable out of the Revenues, in accordance with Treaties or other engagements		1,047,803
Allowances to District and Village Officers and Enamdars, including Charitable Grants		1,164,041
TOTAL of the direct Claims and Demands upon the Revenues, including Charges of Collection and Cost of Salt and Opium		6,478,396
Charges in India, including Interest on Debt and the Value of Stores received from England		38,143,874
Charges in England, excluding the Value of Stores supplied to India		5,042,945
Interest on Railway Capital, &c., Guaranteed in India and in England, deducting Net Traffic Receipts		810,468
	£.	50,475,683

No. III.—AN ACCOUNT of the NET PUBLIC INCOME of INDIA, in the Year ended the 30th April 1860 (after abating the EXPENDITURE defrayed thereout by the several REVENUE DEPARTMENTS, and the ALLOWANCES, ASSIGNMENTS, and other PAYMENTS out of those REVENUES, made in accordance with Treaties or other Engagements), and of the actual Issues or Payments within the same Period, exclusive of the Sums applied to the Reduction of Debt.

REVENUES AND RECEIPTS:	£.	£.
Land Revenue, including Tributes and Subsidies from Native States, Excise Duties in Calcutta, Sayer and Abkarry Revenues, &c.	16,913,352	
Trade Taxes (Oude and Punjab)	108,685	
Customs	3,654,820	
Salt, exclusive of Customs on Salt imported into Calcutta (included with the Customs Receipts)	2,313,212	
Opium	5,169,778	
Post-Office Collections	180,611	
Stamp Duties	684,300	
Mint Receipts	392,892	
Marine and Pilotage Receipts	205,080	
Judicial Receipts (Fees, Fines, &c.)	437,350	
Contributions from Native States on account of Contingents	218,614	
Interest on Debt due by the Nizam, and on other Accounts	62,081	
Miscellaneous Receipts in the Civil and Political Departments	549,670	
Ditto in the Public Works Department	725,304	
Ditto in the Military Department	1,611,677	
		33,227,426
Excess of Expenditure over Income		10,769,861
	£.	43,997,287

No. of Account.	CHARGES IN INDIA.	£.	£.
21	Charges of the Civil and Political Establishments, including Contingent Charges	3,785,782	
22	Judicial and Police Charges	4,230,679	
23	Buildings, Roads, and other Public Works, including Repairs and Military Buildings	4,365,185	
25	Military Charges	20,909,307	
26	Indian Navy, and other Marine Charges	988,315	
27	Mint Charges	193,181	
24	Charges of the Eastern Settlements (exclusive of Charges of Collection, and other Payments out of the Revenues)	118,865	
27 A.	Loss by Exchange on Railway Transactions	429,233	
		£. 35,020,547	
28	Interest on Debt	3,123,327	
			38,143,874
	CHARGES IN ENGLAND:		
	Dividends to Proprietors of East India Stock	655,351	
	Interest on the Home Public Debt	766,864	
	Interest on Temporary Loans, &c. in excess of Interest realised from investment of Cash balances	49,488	
	Payments under New Postal Arrangements with the Lords of Her Majesty's Treasury	58,412	
	Transport of Troops	254,542	
	Furlough and Retired Pay to Military and Marine Officers of the Indian Establishments, including Colonels' Allowances:		
	Military 810,893		
	Marine 33,197		
		844,090	
	Retired Pay and Pensions of Persons of the late St. Helena Establishment, chargeable to India	2,764	
	Her Majesty's Paymaster General, for Claims accrued against the Government of India in respect of Troops serving in India	1,327,061	
	Ditto for Admiralty Claims for Transports, &c.	150,000	
	Payments under Act 4 Geo. 4, c. 71, on account of Retiring Pay, Pensions, &c. of Her Majesty's Troops serving or having served in India (Three Quarters)	45,000	
	Civil Establishments of India, Absentee Allowances	51,085	
	Ditto Annuities of the Madras Civil Fund of 1818	5,400	
	Mission to the Court of Persia	22,187	
	Her Majesty's Paymaster General in respect of Expenses incurred on account of Convicts transported from India to Australia	1,273	
	Her Majesty's Establishments in China (portion of the Charge payable by India for the Years 1852–53 and 1856–57	45,896	
	Charges General, comprising the several Establishments at Home, Civil, Military, and Maritime Pensions, Recruiting Charges, and Miscellaneous Expenses, less Receipts operating in reduction thereof	751,304	
		5,030,717	
	Red Sea and Indian Telegraph Company, paid Her Majesty's Paymaster General portion of Interest chargeable to India	12,228	
			5,042,945
	Interest on Railway Capital, &c., guaranteed:		
	Amount paid in India £. 45,305		
	Ditto England 1,168,220		
		1,213,525	
	Deduct,—Net Traffic Receipts of Railways	403,057	
			810,468
		£.	43,997,287

No. IV.—ABSTRACT ACCOUNT of the BALANCES of CASH in the several TREASURIES of INDIA, on the 30th April 1859; the Amount of DEBT incurred and DEBT discharged during the Year 1859-60; the Amount of ADVANCES and REPAYMENTS on various Accounts; the SUPPLIES to and from LONDON and between the several PRESIDENCIES; and the BALANCES in the Indian Treasuries on the 30th April 1860; showing also the Amount of the CASH BALANCE in ENGLAND, and the Aggregate of the CASH BALANCES, both in INDIA and in ENGLAND, at the latter Date.

No. of Account.		£.	£.
30	Aggregate of Balances in the several Indian Treasuries on the 30th April 1859 -	10,707,020	
	DEBT INCURRED:		
	Subscriptions to India Loans:	£.	
	5 per Cent. Loan, dated 28th February 1859 - - -	491,698	
	5½ per Cent. Loan of 31st May 1859 - - - - -	9,890,730	
	4 per Cent. Loans of 1842-43 and 1854-55 - - -	1,260	
	Temporary Loan - - - - - - - - - -	6,185	
	Treasury Bills issued - - - - - - - - -	3,707,700	
	Treasury Notes issued - - - - - - - - -	299,271	
	Bills outstanding - - - - - - - - - -	495,869	
	Miscellaneous Deposits - - - - - - - - -	197,374	
	Civil, Military, and other Service Funds - - - - -	86,882	
			15,176,969
	Advances made by Government, including Tuccavee Advances:		
	Repayments - - - - - - - - - -	4,335,018	
	Advances - - - - - - - - - -	3,769,593	
	Excess of Repayments over Advances - - - - - -		565,425
	Supplies from London:		
	Remittance of Silver Bullion,—Receipts in Repayment of Advances made in England to Service Funds and Stores, &c. -	9,229,187	
	Less,—Advances to the Railway Companies (after deducting Net Traffic Receipts) and Payments on account of London	5,836,141	
			3,393 046
	Balance of Supplies between the different Presidencies (on unadjusted Accounts) -		658,334
		£.	30,500,794

No. of Account.		£.	£.
	DEBT DISCHARGED:	£.	
30	5 per Cent. Loan of 1825-26 - - - - - - - - -	2,158	
	5 per Cent. Loan of 1828-29 - - - - - - - - -	1,568	
	5 per Cent. Loan of 1841-42 - - - - - - - - -	11,370	
	5 per Cent. Loan of 1854-55 - - - - - - - - -	398,320	
	5 per Cent. Loan of 1856-57 - - - - - - - - -	4,479,200	
	4½ per Cent. Loan of 1856-57 - - - - - - - - -	800	
	4 per Cent. Loan of 1824-25 - - - - - - - - -	1,015	
	4 per Cent. Loan of 1828-29 - - - - - - - - -	671	
	4 per Cent. Loan of 1832-33 - - - - - - - - -	17,738	
	4 per Cent. Loan of 1835-36 - - - - - - - - -	17,120	
	4 per Cent Loan of 1842-43 - - - - - - - - -	79,320	
	4 per Cent. Transfer Loan of 1854-55 - - - - - -	76,040	
	4 per Cent. Transfer Stock of 22 April 1854 - - - - -	52,394	
	3½ per Cent. Loan of 1854-55 - - - - - - - - -	720	
	4 per Cent. Tanjore Debt - - - - - - - - -	513,139	
			5,651,573
	Treasury Notes - - - - - - - - - - - -		192,316
	Treasury Bills discharged - - - - - - - - - - -		2,884,730
	Temporary Loans - - - - - - - - - - - -		54,015
			8,782,634
	Balance of Cash in the Treasuries in India on the 30th April 1860 - - - - - -		16,801,712
	Local Indian Deficit - - - - - - - - - - - - - -		4,916,448
			£. 30,500,794

CASH BALANCES remaining in the TREASURIES in INDIA on the 30th April 1860:

	£.	£.
GOVERNMENT OF INDIA - - - - - - - - - - - - - - - -	4,951,288	
BENGAL - - - - - - - - - - - - - - - - - -	1,438,149	
NORTH WESTERN PROVINCES - - - - - - - - - - - - - -	2,597,236	
PUNJAUB - - - - - - - - - - - - - - - - -	1,395,729	
MADRAS - - - - - - - - - - - - - - - - - -	2,424,695	
BOMBAY - - - - - - - - - - - - - - - - - -	3,994,615	
		16,801,712
Balance remaining in the Treasury in England on the same day (*vide* page 9 of the Home Account of the Government of India, ordered by the House of Commons to be printed) - - - - - - - - - - - - - - - - - -

APPENDIX.

FINANCE AND REVENUE ACCOUNTS,

1859-60.

I.—District Revenues and Charges - - - - - - pp. 12 to 21.
II.—Sundry Abstract Accounts - - - - - - - pp. 22 to 60.

No. 1.—AN ACCOUNT of the GROSS REVENUES of the TERRITORIES and DEPARTMENTS under the immediate Control of the Government of *India*, for the Year 1859–60, with the CHARGES of COLLECTION and other PAYMENTS out of those REVENUES; and the NET RECEIPTS into the several Government Treasuries.

	1. GROSS RECEIPTS.	2. REPAYMENTS. Allowances, Refunds, and Drawbacks.	3. Net Receipts within the Year, after deducting Repayments.	PAYMENTS OUT OF THE INCOME. 4. CHARGES of COLLECTION.	5. Allowances and Assignments payable out of the Revenues, in accordance with Treaties or other Engagements.	6. OTHER PAYMENTS.	7. TOTAL PAYMENTS out of the INCOME.	8. Net Receipts into the several Government Treasuries.
REVENUES AND RECEIPTS:	£.	£.	£.	£.	£.	£.	£.	£.
Tributes from the Nizam, Rajpoot, and other States	131,734	-	131,734	-	32,662	-	32,662	99,072
Mint Receipts	190,972	-	190,972	-	-	-	-	190,972
Marine Receipts	200	-	200	-	-	-	-	200
Judicial Receipts (Fees, Fines, &c.)	27,037	-	27,037	-	-	-	-	27,037
Contributions from Native States on account of Contingents	218,614	-	218,614	-	-	-	-	218,614
Interest of Debt due by the Nizam, and on other Accounts	39,386	-	39,386	-	-	-	-	39,386
Stamp Duties	-	-	-	163	-	-	163	Excess Charge 163
Miscellaneous Receipts in the Civil and Political Departments	144,382	-	144,382	-	-	-	-	144,382
Ditto, Public Works Department	75,593	-	75,593	-	-	-	-	75,593
Ditto, Military Department	1,026,913	-	1,026,913	-	-	-	-	1,026,913
Revenues and Receipts from the— Nagpore Territory (*see* Account No. 2)	417,866	-	417,866	50,757	10,445	-	61,202	356,664
Pegu and Martaban Provinces (*see* Account No. 3)	497,532	48	497,484	67,271	-	-	67,271	430,213
Tenasserim Provinces (*see* Account No. 4)	109,217	-	109,217	9,354	-	444	9,798	99,419
Oude Territory (*see* Account No. 5)	1,255,978	-	1,255,978	103,128	179,870	1,562	284,560	971,418
District of Coorg (*see* Account No. 6)	26,368	-	26,368	8,437	5,063	-	13,500	12,868
Pergunnah Bairseeah (*see* Account No. 7)	8,875	-	8,875	1,248	-	-	1,248	7,627
Eastern Settlements (*see* Account No. 8)	125,896	-	125,896	5,528	6,633	-	12,161	113,735
Byaragooghur Districts, Miscellaneous Receipts	6,977	-	6,977	-	-	-	-	6,977
TOTAL REVENUES and RECEIPTS £.	4,303,540	48	4,303,492	245,886	234,673	2,006	482,565	3,820,927

No. 2.—AN ACCOUNT of the GROSS REVENUES of the NAGPORE TERRITORY, for the Year 1859–60, with the CHARGES of COLLECTION and other PAYMENTS out of those REVENUES; the NET RECEIPTS into the several Government Treasuries, and the Rates per Cent. for which the Gross Receipts were collected.

	1. GROSS RECEIPTS.	2. REPAYMENTS. Allowances, Refunds, and Drawbacks.	3. Net Receipt within the Year, after deducting Repayments.	PAYMENTS OUT OF THE INCOME. 4. CHARGES of COLLECTION.	5. Allowances and Assignments payable out of the Revenues.	6. TOTAL PAYMENTS out of the INCOME.	7. NET RECEIPTS.	8. Rate per Cent. for which the Gross Receipt was Collected.
REVENUES AND RECEIPTS:	£.	£.	£.	£.	£.	£.	£.	
Land Revenue	286,016	-	286,016					
Sayer - ditto	39,070	-	39,070					
Abkarry ditto	42,889	-	42,889					
Miscellaneous Receipts in the Revenue Department	15,879	-	15,879					
	383,854	-	383,854	46,264	10,445	56,709	327,145	12·052
Customs	11,608	-	11,608	-	-	-	11,608	
Post Office Collections	10,083	-	10,083	4,393	-	4,393	5,690	43·568
Stamp Duties	4,981	-	4,981	100	-	100	4,881	2·007
Judicial Receipts (Fees, Fines, &c.)	2,657	-	2,657	-	-	-	2,657	
Miscellaneous Receipts in the Civil and Political Departments	425	-	425	-	-	-	425	
Ditto, Public Works Department	3,529	-	3,529	-	-	-	3,529	
Ditto, Military Department	729	-	729	-	-	-	729	
TOTAL, carried to Account, No. 1 £.	417,866	-	417,866	50,757	10,445	61,202	356,664	

No. 3.—AN ACCOUNT of the GROSS REVENUES of the Provinces of PEGU and MARTABAN, for the Year 1859-60, with the CHARGES of COLLECTION and other PAYMENTS out of those Revenues; the NET RECEIPTS into the Government Treasuries, and the Rates per Cent. for which the Gross Receipts were collected.

	1.	2.	3.	PAYMENTS OUT OF THE INCOME.			7.	8.
		REPAYMENTS.		4.	5.	6.		
	GROSS RECEIPTS.	Allowances, Refunds, and Drawbacks.	Net Receipt within the Year, after deducting Repayments.	CHARGES of COLLECTION.	OTHER PAYMENTS.	TOTAL PAYMENTS out of the INCOME.	NET RECEIPTS.	Rate per Cent. for which the Gross Receipt was Collected.
REVENUES AND RECEIPTS:	£.	£.	£.	£.	£.	£.	£.	
Land Revenue	274,702	1	274,701					
Sayer - ditto	30,543	47	30,496					
Abkarry ditto	48,998	- - -	48,998					
Miscellaneous Receipts in the Revenue Department	1,171	- - -	1,171					
	355,414	48	355,366	49,981	- - -	49,981	305,385	14·062
Customs: £.								
On Imports 57,935								
On Exports 36,904								
Miscellaneous 733								
	95,572	- - -	95,572	7,674	- - -	7,674	87,898	8·029
Salt Duty	7,227	- - -	7,727	- - -	- - -	- - -	7,227	
Post-Office Collections	8,889	- - -	8,889	9,616	- - -	9,616	Excess Charge 727	
Judicial Receipts (Fees, Fines, &c.)	16,714	- - -	16,714	- - -	- - -	- - -	16,714	
Marine Receipts	5,868	- - -	5,868	- - -	- - -	- - -	5,868	
Miscellaneous Receipts in the Civil and Political Departments	4,060	- - -	4,060	- - -	- - -	- - -	4,060	
Ditto, Public Works Department	3,788	- - -	3,788	- - -	- - -	- - -	3,788	
TOTAL, carried to Account, No. 1 £.	497,532	48	497,484	67,271	- - -	67,271	430,213	

No. 4.—AN ACCOUNT of the GROSS REVENUES of the TENASSERIM Provinces, for the Year 1859-60, with the CHARGES of COLLECTION, and other PAYMENTS out of those REVENUES; the NET RECEIPTS into the Government Treasuries, and the Rates per Cent. for which the Gross Receipts were collected.

	1.	2.	3.	PAYMENTS OUT OF THE INCOME.			7.	8.
		REPAYMENTS.		4.	5.	6.		
	GROSS RECEIPTS.	Allowances, Refunds, and Drawbacks.	Net Receipt within the Year, after deducting Repayments.	CHARGES of COLLECTION.	OTHER PAYMENTS.	TOTAL PAYMENTS out of the INCOME.	NET RECEIPTS.	Rate per Cent. for which the Gross Receipt was Collected.
REVENUES AND RECEIPTS:	£.	£.	£.	£.	£.	£.	£.	
Land Revenue	35,831	- - -	35,831					
Sayer - ditto	4,504	- - -	4,504					
Abkarry ditto	24,508	- - -	24,508					
Miscellaneous Receipts in the Revenue Department	1,676	- - -	1,676					
	66,519	- - -	66,519	5,605	444	6,049	60,470	8·576
Customs: £.								
On Imports 21,348								
On Exports 6,162								
Miscellaneous 70								
	27,580	- - -	27,580	3,127	- - -	3,127	24,453	11·337
Salt Duty	1,207	- - -	1,207	- - -	- - -	- - -	1,207	
Post-Office Collections	1,544	- - -	1,544	622	- - -	622	922	40·285
Judicial Receipts (Fees, Fines, &c.)	11,125	- - -	11,125	- - -	- - -	- - -	11,125	
Marine Receipts	267	- - -	267	- - -	- - -	- - -	267	
Miscellaneous Receipts in the Civil and Political Departments	262	- - -	262	- - -	- - -	- - -	262	
Ditto, Public Works Department	713	- - -	713	- - -	- - -	- - -	713	
TOTAL, carried to Account, No. 1 £.	109,217	- - -	109,217	9,354	444	9,798	99,419	

No. 5.—AN ACCOUNT of the GROSS REVENUES of the OUDE TERRITORY, for the Year 1859-60, with the CHARGES of COLLECTION and other PAYMENTS out of those REVENUES; the NET RECEIPTS into the several Government Treasuries, and the Rates per Cent. for which the Gross Receipts were collected.

REVENUES AND RECEIPTS:	1. GROSS RECEIPTS.	PAYMENTS OUT OF THE INCOME. 2. CHARGES of COLLECTION.	3. Other Payments.	4. Allowances and Assignments payable out of the Revenues.	5. TOTAL PAYMENTS out of the INCOME.	6. NET RECEIPTS.	7. Rate per Cent. for which the Gross Receipt was Collected.
LAND, SAYER AND ABKARRY REVENUES:	£.	£.	£.	£.	£.	£.	
Land Revenue	999,774						
Sayer - ditto	32,311						
Miscellaneous Receipts in the Revenue Department	2,345						
Abkarry Revenue	69,565						
	1,103,995	89,203	1,562	179,870	270,635	833,360	8·08
Customs	11	-	-	-	-	11	
Post Office Collections	20,563	13,331	-	-	13,331	7,232	64·83
Trade Taxes	14,763	-	-	-	-	14,763	
Stamp Duties	14,232	594	-	-	594	13,638	4·173
Salt	29,640	-	-	-	-	29,640	
Judicial Receipts, Fines, &c.	14,925	-	-	-	-	14,925	
Miscellaneous Receipts in the Civil and Political Departments	1,278	-	-	-	-	1,278	
Ditto, Public Works Department	56,571	-	-	-	-	56,571	
TOTAL, carried to Account, No. 1 £.	1,255,978	103,128	1,562	179,870	284,560	971,418	

No. 6.—AN ACCOUNT of the Gross REVENUES of the DISTRICT of COORG, for the Year 1859-60, with the CHARGES of COLLECTION and other PAYMENTS out of those REVENUES; the NET RECEIPTS into the Commissioner's Treasury, and the Rate per Cent. for which the Gross Receipt was collected.

REVENUES AND RECEIPTS:	1. GROSS RECEIPTS.	PAYMENTS OUT OF THE INCOME. 2. CHARGES of COLLECTION.	3. Other Payments.	4. Allowances and Assignments payable out of the Revenues.	5. TOTAL PAYMENTS out of the INCOME.	6. NET RECEIPTS.	7. Rate per Cent. for which the Gross Receipt was Collected.
	£.	£.	£.	£.	£.	£.	
Land Revenue	13,037						
Abkarry Revenue	3,614						
Taxes on Houses and Shops	1,244						
Sale of Cardamoms and Sandal Wood, Coffee and Paddy	7,693						
Fees, Fines, and Miscellaneous Receipts	780						
TOTAL, carried to Account, No. 1 £.	26,368	8,437	-	5,063	13,500	12,868	31·997

No. 7.—AN ACCOUNT of the Gross REVENUES of the PERGUNNAH BAIRSEEAH, for the Year 1859-60, with the CHARGES of COLLECTION and other PAYMENTS out of those REVENUES; the NET RECEIPTS into the Government Treasury, and the Rate per Cent. for which the Gross Receipt was collected.

REVENUES AND RECEIPTS:	1. GROSS RECEIPTS.	PAYMENTS OUT OF THE INCOME. 2. CHARGES of COLLECTION.	3. Allowances and Assignments payable out of the Revenues, in accordance with Treaties or other Engagements.	4. TOTAL PAYMENTS out of the INCOME.	5. NET RECEIPTS into the Government Treasury.	6. Rate per Cent. for which the Gross Receipt was Collected.
	£.	£.	£.	£.	£.	
Land Revenue	8,028					
Sayer	491					
Miscellaneous Receipts	356					
TOTAL, carried to Account, No. 1 £.	8,875	1,248	-	1,248	7,627	14·062

No. 8.—AN ACCOUNT of the GROSS REVENUES of the EASTERN SETTLEMENTS, for the Year 1859-60, with the CHARGES of COLLECTION and other PAYMENTS out of those REVENUES; the NET RECEIPTS into the several Government Treasuries, and the Rates per Cent. for which the Gross Receipts were collected.

REVENUES AND RECEIPTS:	1. GROSS RECEIPTS.	PAYMENTS OUT OF THE INCOME. 2. CHARGES of COLLECTION.	3. Allowances and Assignments payable out of the Revenues.	4. TOTAL PAYMENTS out of the INCOME.	5. NET RECEIPTS into the several Government Treasuries.	6 Rate per Cent. for which the Gross Receipt was Collected.
PRINCE of WALES' ISLAND:	£.	£.	£.	£.	£.	
Opium Farms - - - - - - - - Arrack, Toddy, Baung and Market Farms - - Quit and Ground-rents, Sale of Waste and Unoccupied Lands, Fees, &c. - - - - - -	27,498	941	2,283	3,224	24,274	3·422
Post-Office Collections - - - - - -	412	737	- - -	737	Excess Charge 325	
Marine Receipts, Registry Fees, &c. - - -	46	- - -	- - -	- - -	46	
Judicial Receipts, Fees, Fines, &c. - - -	4,763	- - -	- - -	- - -	4,763	
TOTAL PRINCE of WALES' ISLAND (Penang) - - - - - £.	32,719	1,678	2,283	3,961	28,758	
SINGAPORE:						
Opium Farms - - - - - - - - Arrack, Toddy, Baung and Market Farms - - Quit and Ground-rents, Sale of Waste Lands, Pawnbrokers' Licenses, Fees, &c. - - -	63,151	2,093	2,718	4,811	58,340 *	3·314
Post-Office Collections - - - - - -	3,454	985	- - -	985	2,469	28·517
Marine Receipts, Registry Fees, &c. - - -	249	- - -	- - -	- - -	249	
Judicial Receipts, Fees, Fines, &c. - - -	1,959	- - -	- - -	- - -	1,959	
TOTAL SINGAPORE - - £.	68,813	3,078	2,718	5,796	63,017	
MALACCA:						
Opium Farms - - - - - - - - Arrack, Toddy, Baung and Market Farms - - Rent of the Tin of Malacca and Nanning - - Land Revenue, Pawnbrokers' Licenses, Fees, &c. -	16,323	771	1,632	2,403	13,920	4·723
Post-Office Collections - - - - - -	106	1	- - -	1	105	·943
Judicial Receipts, Fees, Fines, &c. - - -	396	- - -	- - -	- - -	396	
TOTAL MALACCA - - £.	16,825	772	1,632	2,404	14,421	
The separate Settlements to which the following Receipts attach, are not distinguished in the Statements at present received:						
Miscellaneous Receipts in Civil and Political Departments - - - - - - - -	2,673	- - -	- - -	- - -	2,673	
Miscellaneous Receipts in Public Works Department - - - - - - - - -	4,866	- - -	- - -	- - -	4,866	
TOTAL EASTERN SETTLEMENTS - - £.	125,896	5,528	6,633	12,161	113,735	
ABSTRACT ACCOUNT of the REVENUES of the EASTERN SETTLEMENTS:						
Farms, Rents, Licenses, Fees, &c. - - - -	106,972	3,805	6,633	10,438	96,534	3·557
Post-Office Collections - - - - - -	3,972	1,723	- - -	1,723	2,249	43·378
Judicial Receipts - - - - - - - -	7,118	- - -	- - -	- - -	7,118	
Marine Receipts - - - - - - - -	295	- - -	- - -	- - -	295	
Miscellaneous Receipts in Civil and Political Departments - - - - - - - -	2,673	- - -	- - -	- - -	2,673	
Ditto - - in Public Works Department	4,866	- - -	- - -	- - -	4,866	
TOTAL EASTERN SETTLEMENTS, carried to Account, No. 1 - - - £.	125,896	5,528	6,633	12,161	113,735	

No. 9.—AN ACCOUNT of the GROSS REVENUES of the PRESIDENCY of BENGAL, for the Year 1859-60, with the CHARGES of COLLECTION, and other PAYMENTS out of those REVENUES; the Net Receipts into the several Government Treasuries, and the Rates per Cent. for which the Gross Receipts were collected.

REVENUES AND RECEIPTS:		1. GROSS RECEIPTS.	2. REPAYMENTS. Allowances, Refunds, and Drawbacks.	3. NET RECEIPT within the Year, after deducting Repayments.	PAYMENTS OUT OF INCOME. 4. Charges of Collection, including Cost and Charges of Salt and Opium.	5. Allowances and Assignments payable out of the Revenues, in accordance with Treaties or other Engagements.	6. OTHER PAYMENTS.	7. TOTAL PAYMENTS out of the INCOME.	8. NET RECEIPTS into the several Government Treasuries.	9. Rate per Cent. for which the Gross Receipt was Collected.	
										Including Cost of Salt and Opium. (See Account, No. 17.)	Excluding Cost of Salt and Opium.
Land Revenue, including Tributes and Subsidies from Native States, Excise Duties in Calcutta, Sayer and Abkarry Revenues, &c.:		£.	£.	£.	£.	£.	£.	£.	£.		
Land Revenue		3,752,239	9,927	3,742,312							
Excise Duties in Calcutta		51,036	- - -	51,036							
Sayer		34,792	53	34,739							
Abkarry		352,498	220	352,278							
Miscellaneous Receipts in the Revenue Department		30,507	36	30,471							
	£.	4,221,072	10,236	4,210,836	313,492	164,577	56,993	535,062	3,675,774	7·426	
	£.										
Customs: On Goods imported	1,174,899										
On Goods exported	212,222										
	1,387,121										
On Salt imported	658,538										
	2,055,659										
Fines, &c.	2,617										
		2,058,276	- - -	2,058,276	55,267	- - -	- - -	55,267	2,003,009	2·685	
Salt: Sale of Salt	1,287,978										
Excise Duty	13,182										
Miscellaneous, Fees, Confiscations, Fines, &c.	11,170										
		1,312,330	- - -	1,312,330	376,640	- - -	- - -	376,640	935,690	28·700	11·653
Opium: Sale of Opium	4,311,264										
Miscellaneous, Fees, Confiscations, Fines, &c.	3,186										
		4,314,450	- - -	4,314,450	677,997	- - -	- - -	677,997	3,636,453	15·714	3·071
Post-Office Collections		130,450	- - -	130,450	87,683	- - -	- - -	87,683	42,767	67·215	
Stamp Duties		305,817	- - -	305,817	16,933	- - -	- - -	16,933	288,884	5·536	
Marine and Pilotage Receipts		133,511	- - -	133,511	- - -	- - -	- - -	- - -	133,511		
Judicial Receipts, Fees, Fines, &c.		127,442	- - -	127,442	- - -	- - -	- - -	- - -	127,442		
Miscellaneous Receipts in the Civil and Political Departments		60,536	- - -	60,536	- - -	- - -	- - -	- - -	60,536		
Ditto Public Works Department		139,330	- - -	139,330	- - -	- - -	- - -	- - -	139,330		
TOTAL BENGAL PRESIDENCY	£.	12,803,214	10,236	12,792,978	1,528,012	164,577	56,993	1,749,582	11,043,396		

No. 10.—AN ACCOUNT of the GROSS REVENUES of the NORTH WESTERN PROVINCES, including the Annexed Territories, for the Year 1859–60, with the CHARGES of COLLECTION and other Payments out of those REVENUES; the NET RECEIPTS into the several Government Treasuries, and the Rates per Cent. for which the Gross Receipts were collected.

REVENUES AND RECEIPTS:		1. GROSS RECEIPTS.	2. Repayments. Allowances, Refunds, and Drawbacks.	3. NET RECEIPTS within the Year, after deducting Repayments.	PAYMENTS OUT OF THE INCOME. 4. CHARGES of COLLECTION.	5. Allowances and Assignments payable out of the Revenues, in accordance with Treaties or other Engagements.	6. OTHER PAYMENTS.	7. TOTAL PAYMENTS out of the INCOME.	8. NET RECEIPTS into the several Government Treasuries.	9. Rate per Cent. for which the Gross Receipt was Collected.
Land, Sayer, and Abkarry Revenues, &c.:		£.	£.	£.	£.	£.	£.	£.	£.	
Land Revenue		4,356,595	10,726	4,345,869						
Sayer ditto		5,612	- - -	5,612						
Abkarry ditto		249,817	- - -	249,817						
Miscellaneous Receipts in the Revenue Department		17,334	- - -	17,334						
	£.	4,629,358	10,726	4,618,632	439,359	120,947	22,332	582,638	4,035,994	9·491
Customs:	£.									
On Goods imported	5,502									
Ditto exported	28,947									
Transit Duties collected at Ajmere	6,519									
	40,968									
Miscellaneous Receipts	15,522									
		56,490	- - -	56,490	13,663	- - -	- - -	13,663	42,827	24·186
Salt		364,527	- - -	364,527	88,168	- - -	- - -	88,168	276,359	24·186
Post-Office Collections		156,615	106	156,509	115,827	- - -	- - -	115,827	40,682	73·956
Stamp Duties		148,015	6,337	141,678	3,171	- - -	- - -	3,171	138,507	2·142
Judicial Receipts (Fees, Fines, &c.)		62,561	- - -	62,561	- - -	- - -	- - -	- - -	62,561	
Interest on Tuccavee Advances, and on other Accounts		1,264	- - -	1,264	- - -	- - -	- - -	- - -	1,264	
Miscellaneous Receipts in the Civil and Political Departments		142,395	- - -	142,395	- - -	- - -	- - -	- - -	142,395	
Ditto in the Public Works Department		144,466	- - -	144,466	- - -	- - -	- - -	- - -	144,466	
TOTAL NORTH WESTERN PROVINCES	£.	5,705,691	17,169	5,688,522	660,188	120,947	22,332	803,467	4,885,055	

No. 11.—AN ACCOUNT of the GROSS REVENUES of the PUNJAUB TERRITORIES, for the Year 1859-60, with the CHARGES of COLLECTION and other PAYMENTS out of those REVENUES; the NET RECEIPTS into the several Government Treasuries, and the Rates per Cent. for which the Gross Receipts were collected.

REVENUES AND RECEIPTS:		1. GROSS RECEIPTS.	2. Repayments. Allowances, Refunds, and Drawbacks.	3. NET RECEIPTS within the Year, after deducting Repayments.	PAYMENTS OUT OF THE INCOME. 4. CHARGES of COLLECTION.	5. Allowances and Assignments payable out of the Revenues, in accordance with Treaties or other Engagements.	6. OTHER PAYMENTS.	7. TOTAL PAYMENTS out of the INCOME.	8. NET RECEIPTS into the several Government Treasuries.	9. Rate per Cent. for which the Gross Receipt was Collected.
Land, Sayer, and Abkarry Revenues, &c.:		£.	£.	£.	£.	£.	£.	£.	£.	
Land Revenue		1,847,952	5,027	1,842,925						
Sayer Revenue		44,497	252	44,245						
Abkarry Revenue		76,834	2	76,832						
Miscellaneous Receipts in the Revenue Department		16,214	184	16,030						
	£.	1,985,497	5,465	1,980,032	217,218	104,873	10,840	332,931	1,647,101	10·940
Trade Taxes		95,420	- - -	95,420	1,498	- - -	- - -	1,498	93,922	1·569
Customs:	£.									
Imports	223,636									
Exports	45,214									
	268,850									
Miscellaneous Receipts	2,625									
		271,475	18	271,457	35,031	- - -	- - -	35,031	236,426	12·903
Salt (Produce of the Salt Mines)		216,283	- - -	216,283	27,909	- - -	- - -	27,909	188,374	12·903
Post-Office Collections		111,343	151	111,192	46,823	- - -	- - -	46,823	64,369	42·052
Stamp Duties		75,874	919	74,955	8,474	- - -	- - -	8,474	66,481	11·168
Judicial Receipts (Fees, Fines, &c.)		83,389	3,094	80,295	- - -	- - -	- - -	- - -	80,295	
Interest on Tuccavee Advances		44	- - -	44	- - -	- - -	- - -	- - -	44	
Miscellaneous Receipts in the Civil and Political Departments		57,330	524	56,806	- - -	- - -	- - -	- - -	56,806	
Ditto in the Public Works Department		168,078	- - -	168,078	- - -	- - -	- - -	- - -	168,078	
TOTAL PUNJAUB TERRITORIES	£.	3,064,733	10,171	3,054,562	336,953	104,873	10,840	452,666	2,601,896	

No. 12.—*AN ACCOUNT of the* GROSS REVENUES *of the* PRESIDENCY *of* MADRAS, *for the Year 1859-60, with the* CHARGES *of* COLLECTION *and other* PAYMENTS *out of those* REVENUES; *the* NET RECEIPTS *into the several Government Treasuries, and the Rates per Cent. for which the Gross Receipts were collected.*

REVENUES AND RECEIPTS:	1. GROSS RECEIPTS.	2. Repayments. Allowances, Refunds and Drawbacks.	3. NET RECEIPTS within the Year, after deducting Repayments.	PAYMENTS OUT OF THE INCOME. 4. Charges of Collection, including Cost and Charges of Salt.	5. Allowances and Assignments payable out of the Revenues, in accordance with Treaties or other Engagements.	6. Charitable Grants in lieu of resumed Lands, Privileges, and Offices, &c.	7. OTHER PAYMENTS.	8. TOTAL PAYMENTS out of the INCOME.	9. NET RECEIPTS into the several Government Treasuries.	10. Rate per Cent. for which the Gross Receipt was Collected.
Land Revenue, including Subsidies from Native States, Abkarry and Moturpha Revenues, &c.:	£.	£.	£.	£.	£.	£.	£.	£.	£.	
Land Revenue	4,093,345	3,813	4,089,532							
Subsidies from Mysore, Travancore and Cochin (Account, No. 15)	344,643	- - -	344,643							
Abkarry	292,647	- - -	292,647							
Moturpha	109,242	2,926	106,316							
Miscellaneous Receipts in the Revenue Department	40,444	20	40,424							
£.	4,880,321	6,759	4,873,562	411,071	621,464	92,915	53,515	878,965	3,994,597	8·423
CUSTOMS:										
Land £. 23,964										
Sea 231,618										
	255,577	1,839	253,738	20,878	- - -	- - -	- - -	20,878	232,860	8·168
										Including Cost of Salt. (See Account, No. 17). 13·925 / Excluding Cost of Salt. 4·479
Salt	647,115	- - -	647,115	90,117	- - -	- - -	- - -	90,117	556,998	89·398
Post-Office Collections	93,149	- - -	93,149	83,274	- - -	- - -	- - -	83,274	9,875	
Stamp Duties	93,041	8,115	84,926	5,381	- - -	- - -	- - -	5,381	79,545	5·783
Mint Receipts	110,917	- - -	110,917	- - -	- - -	- - -	- - -	- - -	110,917	
Marine Receipts	12,798	- - -	12,798	- - -	- - -	- - -	- - -	- - -	12,798	
Interest Receipts	5,190	- - -	5,190	- - -	- - -	- - -	- - -	- - -	5,190	
Judicial Receipts (Fees, Fines, &c)	39,085	- - -	39,085	- - -	- - -	- - -	- - -	- - -	39,085	
Miscellaneous Receipts in the Civil and Political Departments	97,639	- - -	97,639	- - -	- - -	- - -	- - -	- - -	97,639	
Ditto - - ditto - - Public Works Department	38,982	- - -	38,982	- - -	- - -	- - -	- - -	- - -	38,982	
Ditto - - ditto - - Military Department	277,166	- - -	277,166	- - -	- - -	- - -	- - -	- - -	277,166	
TOTAL MADRAS PRESIDENCY £.	6,550,980	16,713	6,534,267	610,721	321,464	92,915	53,515	1,078,615	5,455,652	

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No. 13.—AN ACCOUNT of the GROSS REVENUES of the PRESIDENCY of BOMBAY, for the Year 1859-60, with the CHARGES of COLLECTION and other PAYMENTS out of those REVENUES; the NET RECEIPTS into the several Government Treasuries, and the Rates per Cent. for which the Gross Receipts were collected.

REVENUES AND RECEIPTS:		1. GROSS RECEIPTS.	2. Repayments. Allowances, Refunds, and Drawbacks.	3. NET RECEIPTS within the Year, after deducting Repayments.	PAYMENTS OUT OF THE INCOME. 4. CHARGES of COLLECTION.	5. Allowances and Assignments payable out of the Revenues, in accordance with Treaties or other Engagements.	6. Allowances to District and Village Officers and Enamdars, including Charitable Grants.	7. OTHER PAYMENTS.	8. TOTAL PAYMENTS out of the INCOME.	9. NET RECEIPTS into the several Government Treasuries.	10. Rate per Cent. for which the Gross Receipt was Collected.
		£.	£.	£.	£.	£.	£.	£.	£.	£.	
Land and Sayer Revenues, including Tributes and Subsidies from Native States, &c.:											
Land Revenue	2,745,179		3,070	2,742,109							
Tributes and Subsidies from Native States (Account, No. 15)	99,429			99,429							
Sayer	177,428			177,428							
Miscellaneous Receipts in the Revenue Department	12,968			12,968							
	£.	3,035,004	3,070	3,031,934	232,838	62,015	1,021,666	95,281	1,411,800	1,620,134	7·672
Customs:											
Land Customs	£. 22,880										
Sea Customs—On Goods imported	£. 883,416										
On Goods exported	65,194										
On Tobacco	18,641										
	967,251										
Registry Fees and Miscellaneous Collections in the Customs Department	59,242										
		1,049,373	44,521	1,004,852	32,920	- - -	- - -	- - -	32,920	971,932	3·137
Salt:											
Excise Duty	347,257										
Produce of Government Salt Pans	850										
		348,107	6	348,101	30,384	- - -	- - -	- - -	30,384	317,717	8·728
Opium Passes and Opium:											
Opium Passes	1,536,270										
Retail Sale, &c., of Opium	37,058										
		1,573,328	- - -	1,573,328	40,003	- - -	- - -	- - -	40,003	1,533,325	2·542
Post-Office Collections		109,656	- - -	109,656	94,820	- - -	- - -	- - -	94,820	14,836	86·470
Stamp Duties		95,567	- - -	95,567	3,040	- - -	- - -	- - -	3,040	92,527	3·181
Mint Receipts		91,003	- - -	91,003	- - -	- - -	- - -	- - -	- - -	91,003	
Marine and Dock Dues		46,791	- - -	46,791	- - -	- - -	- - -	- - -	- - -	46,791	
Judicial Receipts (Fees, Fines, &c.)		35,160	942	34,218	- - -	- - -	- - -	- - -	- - -	34,218	
Interest on Tuccavee Advances, and on other Accounts		15,737	- - -	15,737	- - -	- - -	- - -	- - -	- - -	15,737	
Miscellaneous Receipts in the Civil and Political Departments		37,425	- - -	37,425	- - -	- - -	- - -	- - -	- - -	37,425	
Ditto - - ditto - - Public Works Department		77,988	- - -	77,988	- - -	- - -	- - -	- - -	- - -	77,988	
Ditto - - ditto - - Military Department		306,825	- - -	306,825	- - -	- - -	- - -	- - -	- - -	306,825	
Revenues and Receipts of the Province of Sind (see Account, No. 14)		455,700	96	455,604	83,406	39,254	49,460	23,442	195,562	260,042	
TOTAL BOMBAY PRESIDENCY	£.	7,277,664	48,635	7,229,029	517,411	101,269	1,071,126	118,723	1,808,529	5,420,500	

No. 14.—AN ACCOUNT of the GROSS REVENUES of the PROVINCE of SIND, for the Year 1859-60, with the CHARGES of COLLECTION and other PAYMENTS out of those REVENUES; the NET RECEIPTS into the several Government Treasuries, and the Rates per Cent. for which the Gross Receipts were Collected.

REVENUES AND RECEIPTS:	1. GROSS RECEIPTS.	2. Repayments. Allowances, Refunds, and Drawbacks.	3. NET RECEIPTS within the Year, after deducting Repayment.	PAYMENTS OUT OF THE INCOME. 4. CHARGES of COLLECTION.	5. Allowances and Assignments payable out of the Revenues, in accordance with Treaties or other Engagements.	6. Allowances to Enamdars, &c.	7. OTHER PAYMENTS.	8. TOTAL PAYMENTS out of the INCOME.	9. NET RECEIPTS into the several Government Treasuries.	10. Rate per Cent. for which the Gross Receipt was Collected.
Land and Sayer Revenues:	£.	£.	£.	£.	£.	£.	£.	£.	£.	
Land Revenue	344,702	2	344,700							
Sayer ditto	15,596	- - -	15,596							
Miscellaneous Receipts in the Revenue Department	772	- - -	772							
£.	361,070	2	361,068	58,598	39,254	49,460	23,442	170,754	190,314	16·229
Customs	46,091	12	46,079	2,283	- - -	- - -	- - -	2,283	43,796	4·953
Post Office Collections	15,241	- - -	15,241	22,525	- - -	- - -	- - -	22,525	Excess of Payments, 7,284	
Marine Receipts	5,350	- - -	5,350	- - -	- - -	- - -	- - -	- - -	5,350	
Judicial Receipts, (Fees, Fines, &c.)	14,255	82	14,173	- - -	- - -	- - -	- - -	- - -	14,173	
Interest on Tuccavee Advances	460	- - -	460	- - -	- - -	- - -	- - -	- - -	460	
Miscellaneous Receipts in the Civil and Political Departments	1,789	- - -	1,789	- - -	- - -	- - -	- - -	- - -	1,789	
Ditto, Public Works Department	11,400	- - -	11,400	- - -	- - -	- - -	- - -	- - -	11,400	
Ditto, Military Department	44	- - -	44	- - -	- - -	- - -	- - -	- - -	44	
TOTAL PROVINCE of SIND (carried to Account, No. 13) £.	455,700	96	455,604	83,406	39,254	49,460	23,442	195,562	260,042	

No. 15.—GENERAL ABSTRACT ACCOUNT of the Receipts under the Head of "Tributes and Subsidies," in the Year ended the 30th April 1860.

	£.	£.
GOVERNMENT OF INDIA:		
Tributes from the under-mentioned States:		
Kotah	7,527	
Odeypore	20,020	
Boondee	9,000	
Mundee	13,300	
Jhalwar	4,000	
Baniwarra	4,108	
Doongerpore	2,739	
Jeypore	55,000	
Joudpore	80	
Serohee	750	
Chumba	1,450	
Sovkeat	350	
Various Petty States	2,599	
Nizam's Government on account of Mahratta Choute	10,811	
		131,734
MADRAS:		
Peishcush and Subsidy:		
Mysore Government	245,000	
Travancore - ditto	79,643	
Cochin - ditto	20,000	
		344,643
BOMBAY:		
Subsidy from the Cutch Government	18,695	
Kattywar Tribute	75,866	
Various Petty States	4,868	
		99,429
	£.	575,806

No. 16.—GENERAL ABSTRACT ACCOUNT of the Charges of Collection on the Public Income of INDIA, for the Year ended the 30th April 1860.

Charges of Collection of the Land, Sayer, Abkarry, and Moturpha Revenues.

	£.	£.
GOVERNMENT OF INDIA:		
Pergunnah Bairseeah:		
Collector's Establishment and Contingencies		1,248
Tenasserim Provinces:		
Collectors of Revenue; Salaries, Establishments, and Contingent Charges	4,198	
Sayer Establishment and Contingent Charges	1,093	
Abkarry Establishment	166	
Charges of Remittance and Service Pensions	148	
		5,605
Pegu and Martaban Provinces:		
Deputy Commissioners; Salaries, Establishments, and Contingent Charges	26,859	
Sayer and Abkarry Charges, &c.	9,713	
Miscellaneous	13,409	
		49,981
Carried forward £.		56,834

No. 16.—General Abstract of Charges of Collection on Public Income of India, for Year ended 30 April 1860—*cont^d.*

		£.
Brought forward		56,834
Charges of Collection of the Land, Sayer, Abkarry, and Moturpha Revenues—*continued.*		
Nagpore Territory:	£.	
Deputy Commissioners; Salaries, Establishments, and Contingencies	44,346	
Miscellaneous Salaries, Establishments, &c.	1,918	
		46,264
Oude Territory:		
Financial Commissioner; Salary, Establishment and Contingent Charges	907	
Commissioner and Superintendent of Police; Salary, Establishment and Contingencies	11,077	
Deputy Commissioner; Salary, Establishment and Contingencies	68,264	
Settlement Charges	5,399	
Miscellaneous	3,556	
		89,203
TOTAL GOVERNMENT of INDIA, including BURMESE, NAGPORE and OUDE TERRITORIES - - £.		192,301
Bengal:		
Board of Revenue, comprising proportion (one-half) of the Salaries of the Members and Secretaries, the remaining moiety being charged upon the Customs, Salt and Opium Revenues; Salaries, Establishment and Contingent Charges of the Secretary's Office; Superintendent and Remembrancer of Legal Affairs, and Commissioner, under Regulation 3, of 1828	22,723	
Local Commissioners; Salaries, Establishment and Contingent Charges	26,636	
Collectors of Revenue; Salaries, Establishment and Contingent Charges	214,156	
Establishments for collecting the Sayer and Abkarry Revenues, and the Excise Duties in Calcutta, including Contingent Charges	23,513	
Law Charges, Charges of Remittance, Charitable Allowances, Service Pensions, and Miscellaneous	26,464	
		313,492
North Western Provinces:		
Charges of the Sudder Board of Revenue, North Western Provinces; Salaries of the Members; Secretary, Establishment and Contingent Charges, less deductions	21,662	
Commissioners of Revenue; Salaries, Establishment and Contingent Charges, less deductions	15,734	
Collectors of Revenue - - - ditto - - - ditto - - less deductions	375.241	
Settlement Charges	26,722	
		439,359
Punjaub Territories:		
Trade Taxes	1,498	
Financial Commissioner in the Punjaub; Salary, Establishment and Contingent Charges	6,753	
Commissioners of Revenue in the Punjaub; Salary, Establishment and Contingent Charges	24,010	
Collectors of Revenue - - ditto - - ditto - - - ditto - -	177,870	
Settlement Charges	8,585	
		218,716
Madras:		
Board of Revenue; Salaries of the Members and Secretaries of the Board, Secretary's Office, Establishment and Contingent Charges	23,051	
Collectors of Revenue; Salaries, Establishments and Contingent Charges	351,472	
Service Pensions, Law Charges, and Miscellaneous	36,548	
		411,071
Bombay:	£.	
Commissioners of Revenue; Salaries, Establishments and Contingent Charges	13,254	
Collectors of Revenue; Salaries, Establishments and Contingent Charges	210,552	
Charges incurred by the Political Agent in Kattywar, in collecting Tribute due to the British Government	9,032	
	232,838	
Sind:		
Collectors of Kurrachee, Hyderabad, Shikarpore and Thur, and Parker; Salaries, Establishments and Contingent Charges	58,598	
		291,436
TOTAL CHARGES of COLLECTION of LAND, SAYER, ABKARRY and MOTURPHA REVENUES (carried forward) - - - £.		1,866,375

No. 16.—General Abstract of Charges of Collection on Public Income of India, for Year ended 30 April 1860—*contd.*

	£.	£.	£.
Brought forward			1,866,375
CHARGES collecting the CUSTOMS:			
GOVERNMENT OF INDIA:			
Tenasserim Provinces:			
Collectors of Customs; Salaries, Establishment, Contingent Charges and Miscellaneous	3,127		
Pegu and Martaban Provinces:			
Collectors of Customs; Salaries, Establishment and Contingent Charges	7,674	10,801	
Bengal:			
Proportion (one-eighth) of the Salaries of the Members of the Board of Revenue chargeable to the Customs Department, and Deputation Allowance	1,912		
Proportion (one-eighth) of the Salaries of the Secretary and Junior Secretary of the Board, including Establishment and Contingent Charges of the Secretary's Office	2,653		
Collectors of Customs; Salaries, Establishments, and Contingent Charges and Service Pensions	50,702	55,267	
NORTH WESTERN PROVINCES:			
Customs Establishments, including Charges collecting the Salt Duty; Salary of the Commissioner	3,000		
Salaries of the Uncovenanted Collectors, Establishments and Contingent Charges	98,217		
Service Pensions	571		
Miscellaneous	43		
£.	101,831		
Deduct, Proportion of the above attaching to the Salt Duty	88,168	13,663	
Punjaub Territories:			
Customs Establishments, including Charges collecting the Salt Duty; Salaries of the Uncovenanted Collectors, Establishment, and Contingent Charges	58,740		
Miscellaneous	4,200		
£.	62,940		
Deduct, Proportion of the above attaching to the Salt Duty	27,909	35,031	
Madras:			
Collector of Sea Customs at the Presidency, Salaries, Establishment and Contingent Charges	12,073		
Establishments of various Revenue Collectorates, chargeable to the Customs Department	8,805	20,878	
Bombay:			
Proportion of the Salaries of the Commissioners and Deputy Commissioners of Customs, Salt and Opium, chargeable to the Customs Department, Establishment and Contingent Charges	31,427		
Establishment employed by Government at Private Bunders	1,493		
£.	32,920		
Sind:			
Charges in collecting the Customs	2,283	35,203	
TOTAL CHARGES COLLECTING the CUSTOMS		£.	170,843
Carried forward		£.	2,037,218

No. 16.—General Abstract of Charges of Collection on Public Income of India, for Year ended 30 April 1860—*cont^d.*

		£.	£.
Brought forward - - -		- - -	2,037,218
SALT.—Charges of Collection, including Cost of Salt:			
Bengal:		£.	
Proportion (one-eighth) of the Salaries of the Members of the Board of Revenue, chargeable to the Salt Department - - - - -		1,875	
Proportion (one-eighth) of the Salaries of the Secretary and Junior Secretary of the Board, including Establishment and Contingent Charges of the Secretary's Office - - - - - - - - - -		3,041	
Superintendent of Golahs at Salkea; Salaries, Establishment and Contingent Charges - - - - - - - - - -		5,753	
Salary of the Commissioner at Cuttack - - - - - - -		1,167	
Salt Agents; Salaries, Establishments and Contingent Charges - -		103,487	
Superintendent of the Salt Chokies - ditto - ditto - - -		34,507	
Law Charges, Repairs of Buildings, Service Pensions, and Miscellaneous		3,098	
	£.	152,928	
	£.		
Advances to Manufacturers of Bengal and Cuttack Salt -	167,876		
Purchase of Salt - - - - - - - - - -	21,673		
Convention with the French Government: Annual Compensation to that Government in lieu of Salt formerly supplied them - - - - -	34,163		
		223,712	
			376,640
North Western Provinces:			
Charges for collecting the Salt Duty:			
Salary of the Commissioner - - - - - - - - - -		3,000	
Salaries of the Uncovenanted Collectors, Establishments and Contingent Charges - - - - - - - - - - - -		98,217	
Service Pensions - - - - - - - - - - -		571	
Miscellaneous - - - - - - - - - - -		43	
	£.	101,831	
Deduct, Proportion attaching to Customs - - - - -		13,663	
			88,168
Punjaub Territories:			
Salaries of the Uncovenanted Collector; Establishment and Contingent Charges - - - - - - - - - -		58,740	
Excavating Salt Mines, and Cost of Salt Works - - - - -		3,864	
Miscellaneous - - - - - - - - - - -		336	
	£.	62,940	
Deduct, Proportion attaching to Customs - - - - -		35,031	
			27,909
Madras:			
Establishments and Contingent Charges at the various Revenue Collectorates chargeable upon Sales of Salt - - - - - - -		28,989	
	£.		
Payments to Manufacturers - - - - - - -	31,118		
Purchase of Salt - - - - - - - - -	30,010		
		61,128	
			90,117
Bombay:			
Proportion of the Salaries of the Commissioner, Deputy Commissioners and Assistant Commissioners of Customs, Salt and Opium; Establishment and Contingent Charges chargeable upon the Duties levied on Salt - - - - - - - - -			30,384
Total Charges of Collection of the Salt Revenue, including Cost of Salt - - £.			613,218
Carried forward - - - £.			2,650,436

No. 16.—General Abstract of Charges of Collection on Public Income of India, for Year ended 30 April 1860—*cont^d.*

	£.	£.
Brought forward - - -	- - -	2,650,436
OPIUM.—Charges of Collection, including Cost of Opium:		
Bengal:		
Proportion (one-fourth) of the Salaries of the Members of the Board of Revenue, chargeable to the Opium Department - - - - - - - - - - - -	3,760	
Proportion (one-fourth) of the Salaries of the Secretary and Junior Secretary of the Board, including Establishment and Contingent Charges of the Secretary's Office -	5,477	
Agents for the provision of Opium, Salaries, Establishments and Contingencies of the Agents and Sub-deputy Agents, including Commission to the Sub-deputy Agents, and to the principal Assistants and Omlahs:		
£.		
In Behar - - - - - - - - - - - - 75,273		
In Benares - - - - - - - - - - - - 43,916		
	119,189	
Pensions - - - - - - - - - - - - - 958		
Packing, Transit, Miscellaneous and Contingent Charges - - - 2,487		
Salary and Establishment of the Opium Examiners - - - - 246		
Charges on account of Oude Opium - - - - - - - 415		
£. 4,106		
Advances to Manufacturers: £.		
In Behar - - - - - - - - - - 395,727		
In Benares - - - - - - - - - 146,410		
Advances for Purchase of Oude Opium - - - - 3,338		
545,475		
	549,581	
Bombay:		
	677,997	
Proportion of the Salaries of the Commissioner, Deputy Commissioners and Assistant Commissioners of Customs, Salt and Opium; Establishment and Contingent Charges chargeable to the Opium Department - - 6,282		
Purchase of Opium - - - - - - - - - - - - 33,721		
	40,003	
Total Charges of Collection of the Opium Revenue, including Cost of Opium - - £.		718,000
POST-OFFICE.—Charges of Collection:		
GOVERNMENT OF INDIA:		
Tenasserim Provinces: £.	£.	
Salaries, Establishments, and Contingent Charges of the Postmasters - 622		
Pegu and Martaban Provinces:		
Salaries of Postmasters, Establishments, and Contingent Charges - - 9,616		
Nagpore:		
Establishment and Contingencies of the Post-office - - - - 4,393		
Oude:		
Establishment and Contingencies of the Post-office - - - - 13,331		
	27,962	
Carried forward - - - £.	27,962	3,368,436

No. 16.—General Abstract of Charges of Collection on Public Income of India, for Year ended 30 April 1860—*cont^d.*

		£.	£.
Brought forward - - -		27,962	3,368,436
Post-office.—Charges of Collection—*continued.*			
Bengal:	£.		
Salaries of the Postmaster General and Deputy Postmaster General; Establishments and Contingent Charges at the Presidency - - -	19,993		
Salaries of the Postmasters and Inspectors; Establishments and Contingent Charges in the Provinces - - - - - - - - - -	56,850		
Service Pensions and Miscellaneous - - - - - - - -	10,840		
		87,683	
North Western Provinces:			
Charges of the Office of the Postmaster General of the North Western Provinces - - - - - - - - - - - -	3,410		
Salaries and Establishments of the various District Post-offices - -	28,437		
Mail Cart Charges, including Contracts - - - - - - -	40,807		
Discount allowed Purchasers of stamped Labels - - - - -	1,325		
Bullock Train Charges - - - - - - - - - -	36,568		
Pensions - - - - - - - - - - - - -	97		
Miscellaneous - - - - - - - - - - - -	5,183		
		115,827	
Punjaub Territories:			
Charges of the Office of the Postmaster General - - - - - -	- - -	46,823	
Madras:			
Salaries of the Postmaster General and his subordinate Officers; Establishment and Contingent Charges at the Presidency - - - -	22,101		
Discount on Sale of Postage Labels - - - - - - - -	1,407		
Salaries of the Inspectors and Deputy Postmasters at the subordinate Stations, Establishments and Contingencies - - - - - -	59,766		
		83,274	
Bombay:	£		
Salaries of the Postmaster General and his Deputy, &c. -	6,164		
Establishment - - - - - - - - - - -	67,391		
Contingencies - - - - - - - - - -	19,882		
Discount on Postage Labels - - - - - - -	1,383		
		94,820	
Sind:	£.		
Establishment and Contingencies - - - - - - -	17,653		
Discount on Postage Labels - - - - - - - -	190		
Bombay Steam Navigation Company, for conveying the Mails between Bombay and Kurrachee - - - - -	4,682		
		22,525	
		117,345	
TOTAL CHARGES of COLLECTION of the POST-OFFICE REVENUE - - -		£.	478,914
Carried forward - - -		£	3,847,350

No. 16.—General Abstract of Charges of Collection on Public Income of India, for Year ended 30 April 1860—*cont^d.*

	£.	£.
Brought forward - - -	- - -	3,847,350
STAMPS.—Charges of Collection:		
GOVERNMENT OF INDIA:	£.	
Proportion of Charges debitable to the Government of India - - -	163	
Nagpore Territory:		
Discount on Sale of Stamps - - - - - - - - - -	100	
Oude Territory:		
Discount on Sale of Stamps - - - - - - - - - -	594	
		857
Bengal:		
Salary of the Superintendent of Stamps, Establishment of the Stamp-office at the Presidency, and Contingent Charges - - - -	2,879	
Collector of Calcutta Stamps, Salary, Establishment and Contingent Charges - - - - - - - - - - - - -	1,408	
Establishments under the Collectors in the Provinces - - - -	205	
Cost of Water-marked Paper - - - - - - - -	3,797	
Discount on Sale of Stamps - - - - - - - - -	8,644	
		16,933
North Western Provinces:		
Establishment under Revenue Collectors - - - - - -	69	
Commission to Vendors - - - - - - - - -	2,951	
Miscellaneous and Contingent Charges - - - - - - -	151	
		3,171
Punjaub Territories:		
Commission to Vendors - - - - - - - - - -	1,546	
Establishment - - - - - - - - - - -	6,788	
Contingent Charges - - - - - - - - - -	140	
		8,474
Madras:		
Fixed Salary of the Superintendent - - - - - - -	386	
Establishment and Contingent Charges, including Purchase of Paper -	4,995	
		5,381
Bombay:		
Establishment and Contingent Charges - - - - - - -	- - -	3,040
Total Charges of Collection of the Stamp Duties - - - £.		37,856
Carried forward - - - £.		3,885,206

No. 16.—General Abstract of Charges of Collection on Public Income of India, for Year ended 30 April 1860—*cont^d.*

	£.	£.
Brought forward - - -	- - -	3,885,206
EASTERN SETTLEMENTS:		
CHARGES of COLLECTION of the REVENUES:		
Prince of Wales Island:	£.	
Revenue and Customs: Establishment and Contingencies - - -	941	
Post-office: Establishment and Contingent Charges - - - -	737	
		1,678
Singapore:		
Revenue and Customs: Salary, Establishment, and Contingencies - -	2,093	
Post-office: Establishment and Contingent Charges - - - -	985	
		3,078
Malacca:		
Revenue: Establishment and Contingencies - - - - - -	771	
Post-office: Miscellaneous - - - - - - - - - -	1	
		772
		5,528
District of Coorg:		
Salary, Establishment, and Contingent Charges of the Commissioner in Coorg - - - - -		8,437
TOTAL CHARGES of COLLECTION of the REVENUES, including Cost of SALT and OPIUM - -	£.	3,899,171

No. 17.—GENERAL ABSTRACT ACCOUNT of PAYMENTS, other than CHARGES of COLLECTION, chargeable against the following Heads of Revenue, for the Year ended 30th April 1860.

LAND, SAYER, ABKARRY, &c. REVENUES:	£.	£.
GOVERNMENT OF INDIA:		
Tenasserim Provinces:		
Revenue Surveys	444	
Oude Territory:		
Revenue Surveys	1,562	
		2,006
Bengal:		
Revenue Surveys	56,596	
Confiscation and other Charges	397	
		56,993
North Western Provinces:		
Revenue Surveys	4,768	
Endowed Public Gardens	1,397	
Superannuation Pensions and Miscellaneous Charges	16,167	
		22,332
Punjaub Territories:		
Revenue Surveys	7,096	
Superannuation Pensions and Miscellaneous Charges	3,744	
		10,840
Madras:		
Revenue Surveys	44,741	
Sundry Charges for Batta, &c., incurred in the Military and other Departments on account of the Revenue Department	2,392	
Charges on account of the Agricultural Exhibitions	657	
Salary and Establishment, &c., of the Conservator of Forests	5,725	
		53,515
Bombay:		
Revenue Surveys	51,479	
Charges incurred in the Military on account of the Revenue Department	15	
Charges incurred on account of Committees for investigating Claims to Enams and Transit and Town Duties	19,597	
Redemption of Huck's Bonds	3,673	
Compensation in lieu of Bhurrutgud Tunka, resumed by Government	12,404	
Miscellaneous	8,113	
	95,281	
Sind:	£.	
Revenue Surveys	20,527	
Miscellaneous	2,915	
	23,442	
		118,723
	£.	264,409

No. 18.—GENERAL ABSTRACT ACCOUNT of the ALLOWANCES and ASSIGNMENTS out of the REVENUES, in accordance with Treaties or other Engagements, in the Year ended 30th April 1860.

	£.	£.	£.
GOVERNMENT OF INDIA:			
	£.		
Aga Mahomed Khan (Son of Hajee Khalil Khan)	2,600		
Crustna Row Withil	2,202		
Pensions exceeding 5,000 rupees per annum, but not exceeding 20,000 rupees per annum	16,029		
Pensions not exceeding 5,000 rupees per annum	11,831		
£.	32,662		
Ex-Rajah of Coorg and his Family	5,063		
		37,725	
Eastern Settlements:			
Penang (Political Pensions)	2,283		
Singapore (Political Pensions)	2,718		
Malacca (Compensation to Landowners)	1,632		
		6,633	
Nagpore:			
Religious Grants and Charitable Allowances		10,445	
Oude:			
Pensions to the late Government		179,870	
TOTAL GOVERNMENT of INDIA			£. 234,673
BENGAL:			
STIPENDS and ALLOWANCES of the NIZAMUT:	£.		
His Highness Newab Nazim's Personal Allowance	73,255		
Her Highness Munnee Begum	15,048		
Ditto - - Munnoo and Buhoo Begum	3,035		
Ditto - - Ameroon Nissa Begum	732		
Rajmehal Family	2,646		
Syed Azimally Khan	6,420		
Rassoo Nissa Begum (Widow of Humayoon Jah)	7,364		
Syed Sufdar Ally	2,263		
Syed Jaffer Ally	1,920		
Syed Ahmed Reza Khan (minor)	1,881		
Allowances to various Chiefs, their Families and Dependents, exceeding 5,000 rupees, and not exceeding 20,000 rupees per annum	15,139		
Allowances to various Chiefs, their Families and Dependents, not exceeding 5,000 rupees per annum	25,936		
		155,639	
PENSIONS and CHARITABLE ALLOWANCES:			
Rajah Bhoop Sing (Grandson of Rajah Kielyan Sing)	2,550		
Unnoo Chuttur, Charges paid in Cuttuck	660		
Rajah Ghunnoo Caunt (Son of the late Rajah Chaunder Caunt, of Lower Assam)	664		
Rajendro Sing, Ex-Rajah of Jyntyah	650		
Arrears of Pension of the late Ranee of Sumbulpore	56		
		4,580	
SAYER COMPENSATIONS:			
Compensations exceeding 5,000 rupees per annum each	704		
Ditto - - not exceeding 5,000 rupees per annum each	3,654		
		4,358	
TOTAL BENGAL			£. 164,577
Carried forward			£. 399,250

No. 18.—General Abstract Account of the Allowances, &c. out of the Revenues, in Year ended 30 April 1860—*cont^d.*

	£.	£.
Brought forward - - -	- - -	399,250
NORTH WESTERN PROVINCES:		
TERRITORIAL and POLITICAL PENSIONS:	£.	
Rajah Bulwan Sing, Son of Chet Sing, the deposed Rajah of Benares -	2,000	
Ishreepersaud Nairain Sing, Rajah of Benares - - - - -	10,000	
Her Highness Baiza Bai, in lieu of Pergunnahs Shergurh and Khosee of Muttra District - - - - - - - - - - -	20,000	
Pensions exceeding 5,000 rupees, and not exceeding 20,000 rupees per annum - - - - - - - - - - -	2,064	
Stipends and other Pensions of the Futtehpore Seikree Durgah - -	2,549	
Pensions under 5,000 rupees per annum, granted on the resumption of Maaffee Tenures - - - - - - - - - - -	7,357	
Political Pensions under 5,000 rupees per annum - - - - -	21,380	
Maharajah Hurree Rao Holkar, being the net Collections of Bhuma Bais, Pergunnah Koonch - - - - - - - - - - -	16,050	
Descendants of the late Rajah Anoop Geer Himrunt, and Heirs of the late Kauchun Geer, Minister of the late Anoop Geer Himrunt - -	8,863	
		90,263
PENSIONS and CHARITABLE ALLOWANCES:		
Pensions and Charitable Allowances under 5,000 rupees per annum -	- - -	24,607
SAYER COMPENSATION:		
Rajah Mohender Sing, and other Proprietors of 30 villages of Pergunnah Bah, Assra District - - - - - - - - - - -	3,615	
Rajah of Benares, for abolition of Abkarry Shops - - - - -	457	
Miscellaneous Sayer Compensations under 5,000 rupees per annum -	2,005	
		6,077
TOTAL NORTH WESTERN PROVINCES - - - £.		120,947
PUNJAUB TERRITORIES:		
TERRITORIAL and POLITICAL PENSIONS:		
Proportion of Pension of Maharajah Dulleep Sing - - - - -	800	
Mirza Hammeedoolla Khan - - - - - - - - - -	583	
Rajah Jaswant Sing - - - - - - - - - - -	1,000	
Nowab Fouzdar Khan - - - - - - - - - -	1,440	
Tava Sing Shazada - - - - - - - - - - -	300	
Bahadoor Jhung Khan - - - - - - - - - -	1,200	
Pension of Sirdar Dewa Sing - - - - - - - - -	540	
Pension of Rajah Rullia Ram - - - - - - - - -	690	
Pension of Sirdar Mungul Sing - - - - - - - - -	1,200	
Stipends of Ranees of deceased Maharajahs, including Allowances to dependents and adherents - - - - - - - - - -	8,400	
Pensions under 5,000 rupees per annum, granted on the resumption of Maaffee Tenures - - - - - - - - - - -	36,636	
Political Pensions under 5,000 rupees per annum - - - - -	15,567	
Carried forward - - - £.	68,356	- - - 520,197

No. 18.—General Abstract Account of the Allowances, &c. out of the Revenues, in Year ended 30 April 1860—*cont^d.*

	£.	£.	£.
Brought forward - - -		68,356	520,197
PENSIONS and CHARITABLE ALLOWANCES:	£.		
Pension of Ranee Kisson Kour of the late Rajah Bullub Ghur - -	1,300		
Pension paid to Kour Koushal Sing - - - - - - - -	1,250		
Pension paid to Ajoodiapersaud - - - - - - - -	750		
Pension paid to Imam-ood-Deen - - - - - - - -	580		
Pensions granted under former Government for support of Shrines, and other Religious purposes - - - - - - - - -	671		
Pensions to certain individuals for important services - - - -	2,346		
Charitable Allowances under 5,000 rupees per annum - - - -	27,280		
Pensions bought up, &c. - - - - - - - - - -	84		
Gratuity in lieu of Pensions - - - - - - - - -	210		
		34,471	
SAYER COMPENSATIONS:			
Allowances to Rajahs and others, in lieu of Customs, Transit Duties, &c., abolished -		2,046	
TOTAL PUNJAUB - - - £.			104,873
MADRAS			
Tanjore:	£.		
Payment on account of his late Highness the Rajah of Tanjore - -	32,902		
Allowances to the Relatives, Servants, &c. of ditto - - - - -	12,534		
Allowance to the Family of the late Rajah Ameer Sing - - - -	2,419		
		47,855	
Masulipatam:			
Stipends to the Family of the late Newab of Masulipatam - - - - - -		3,839	
Ceded Districts:			
Stipends and extra Allowances to the Families of the late Hyder Ally Khan and Tippoo Sultan, including payments made in Bengal - - - - - - - - -		28,022	
COMPENSATIONS, PENSIONS and CHARITABLE ALLOWANCES:	£.		
Compensation in lieu of resumed Lands, Offices and Privileges - -	51,251		
Pensions and Charitable Allowances - - - - - - - -	12,048		
	63,299		
Malikana, or share of the Revenues of Malabar enjoyed by the Native Princes in the District of Malabar - - - - - - - - -	25,956		
		89,255	
Carnatic:			
TERRITORIAL and POLITICAL PENSIONS:			
Payments on account of his late Highness the Newab of the Carnatic, including the Balance of his one-fifth share of the Revenues - -	43,071		
Pensions to the Families and Dependents of the late Newabs, &c. - -	109,422		
		152,493	
TOTAL MADRAS - - - £.			321,464
Carried forward - - - £.			946,534

No. 18.—General Abstract Account of the Allowances, &c. out of the Revenues, in Year ended 30 April 1860—*cont*ᵈ.

	£.	£.	£.
Brought forward - - -		- - -	946,534
Bombay:	£.		
Pensions to the Family and Dependents of the late Newab of Surat - -	12,000		
Their Highnesses the two Ranees of Sattara - - - - - - -	7,500		
Family of the Ex-Rajah of Sattara - - - - - - - -	1,192		
Pertabrao Goozar - - - - - - - - - - - -	1,200		
Various Pensions and Allowances of 5,000 rupees and under 10,000 rupees per annum - - - - - - - - - - - - -	5,629		
Pensions not exceeding 5,000 rupees per annum - - - - -	34,494		
		62,015	
Sind:			
Allowances to the Ex-Ameers and others - - - - - - - - -		39,254	
TOTAL BOMBAY, including SIND - - - £.			101,269
		£.	1,047,803

No. 19.—GENERAL ABSTRACT ACCOUNT of the ALLOWANCES to District and Village Officers and Enamdars, including CHARITABLE GRANTS, for the Year ended the 30th April 1860.

	£.	£.	£.
MADRAS:			
Payments at the several Collectorates, in lieu of resumed Lands, Privileges and Offices, including Charitable Grants - - - - - - -		- - -	92,915
BOMBAY:			
Enamdars - - - - - - - - - - - - - -	410,034		
Allowances to Zemindars, Muzmoodars, Dessaes, and other District and Village Officers, including Charitable Grants - - - - - -	595,604		
Compensation to Enamdars and Huckdars, in lieu of their Huck Allowances - - - - - - - - - - - - - -	16,028		
		1,021,666	
SIND:			
Enamdars - - - - - - - - - - - - - -	48,507		
Allowances to Zemindars and Muzmoodars - - - - - - -	953		
		49,460	
			1,071,126
		£.	1,164,041

No. 20.—GENERAL ABSTRACT ACCOUNT of the Charges of the CIVIL and POLITICAL ESTABLISHMENTS of INDIA, including CONTINGENT CHARGES, for the Year ended the 30th April 1860.

CHARGES on Account of the GENERAL GOVERNMENT of INDIA:	£.
Salaries of the Governor General and Members of the Supreme Council	49,668
Legislative Council; Salaries of the Members, Establishment and Contingencies	24,528
Indian Secretariat; Foreign, Home, Financial, Military and Public Works Departments	105,713
Governor General's Office and Establishment	15,199
Governor General's Tour	34,630
Presents made in the name of the Governor General, and Allowances to Vakeels, Natives of Rank, &c.	130,356
Director General of Post-offices in India; Salary, Establishment and Contingencies	2,861
Public Offices; comprising Accountant General's Office, General, Loan and Military Branches, General Treasury, Civil Auditor's and Government Agency Offices	58,067
Temporary Embassies and Missions	2,035
Survey and Observatories, including 26,255 *l.* Charges on account of the great Trigonometrical Survey	60,898
Allowances to Civil Servants out of employ, and to Junior Civil Servants attached to the College	9,627
Suppression of Thuggee and Meriah Sacrifices	24,677
Residents and Political Agents, &c. at Foreign Courts; Salaries, Allowances, Establishments and Contingencies	106,515
Political Agent at Aden; Salaries, Establishment and Contingent Charges	13,315
Compensation to Scindia, on account Rent of Pergunna Onarsee	2,012
Compensation for Loss of Transit Duties in the District ceded by the Gwalior Durbar	8,036
Payment to the Khan of Khelat	10,000
Donation to Service Funds	156,853
House Rent and Taxes	838
Secretary to the Board of Examiners; Salary, Establishment and Contingencies	3,753
Stationery	10,782
Paper Currency Establishment	232
Public Instruction; Calcutta University, Barrackpore and Coorg Schools	3,761
Ecclesiastical Department; Salary and Visitation Allowance of the Lord Bishop, Salary of Domestic Chaplain, Archdeacon, &c.	10,638
Medical Department; including Hospital Charges	4,181
Provincial Battalions; viz.—	

Meywar Bheel Corps.	Malwa Bheel Corps.	Malwa Contingent.	Khotah Contingent.	Bhopaul Contingent.	Joudpore Legion.	
£.	£.	£.	£.	£.	£.	
11,466	5,804	80	3,122	3,777	20,278	44,527
Charges on account of Vessels of the Indian Navy employed on the Euphrates						7,288
Carried forward					£.	900,990

No. 20.—General Abstract Account of Charges of the Establishments of India, for Year ended 30 April 1860—*cont^d.*

	£.	£.	£.
Brought forward - - -	900,990		
CHARGES on Account of the General Government of India—*continued.*			
Pay and Allowances of Troops, and Commissariat Charges at Aden -	42,204		
Charges Contingent on the Mutiny:—	£.		
Compensation for Loss of Property - - - - -	11,002		
Cash plundered by the Rebels - - - - - -	5,037		
Hire of Steamers, &c. for Passage of Men, Women and Children from one place to another, Batta to Naval Officers, Rewards for apprehension of Rebels, &c., including the Charges on account of the Naval Brigade - - - - - - - - - -	95,064		
		111,103	
Pensions and Charitable Allowances - - - - - - - -		34,696	
Miscellaneous Charges - - - - - - - - - - -		162,243	
			1,251,236
Tenasserim Provinces:			
Salary, Establishment and Contingencies of the Local Commissioner -		4,573	
Church Charges - - - - - - - - - - - -		753	
Education Charges - - - - - - - - - - -		564	
Hospital Charges - - - - - - - - - - - -		421	
Pensions and Miscellaneous - - - - - - - - - -		725	
			7,036
Pegu and Martaban Provinces:			
Local Commissioners in the Pegu and Martaban Provinces; Salary, Establishments and Contingent Charges - - - - - - -		6,936	
Ecclesiastical Department; Church - - - - - - - -		2,340	
Education Charges - - - - - - - - - - -		934	
Topographical Survey of Pegu and Martaban - - - - -		4,432	
Pensions and Miscellaneous Charges - - - - - - - -		4,606	
Hospital Charges - - - - - - - - - - - -		70	
			19,318
Nagpore Territory:			
Salary, Establishment and Contingencies of the Nagpore Commissioner -		9,854	
Medical Department; Dispensaries, &c. - - - - - - -		1,826	
Pensions and Miscellaneous Charges - - - - - - - -		11,386	
			23,066
Oude Territory:			
Chief Commissioner at Lucknow; Salary and Deputation Allowance of the Chief Commissioner, his Secretary and Military Secretary, Establishment and Contingent Charges - - - - - - - -		19,167	
Ecclesiastical Establishment - - - - - - - - - -		3,277	
City Hospital and Dispensary - - - - - - - - - -		1,154	
Purchase of Furniture and other Property for the King of Oude - -		20,130	
Miscellaneous Charges - - - - - - - - - - - -		7,673	
			51,401
Carried forward - - - £.			1,352,057

No. 20.—General Abstract Account of Charges of the Establishments of India, for Year ended 30 April 1860—*cont^d.*

	£.	£.
Brought forward		1,352,057
Bengal:		
Salaries of the Lieutenant Governor, Private Secretary and Aide-de-Camp, Establishment and Contingencies	13,837	
Public Offices; comprising the Bengal Secretariat and Office of Account, Accountant to the Government of Bengal, Government Savings Bank, Superintendent of Stationery and Printing Establishment	76,604	
Subsistence Allowance to Civil Servants out of Employ	562	
Ecclesiastical Department; Cathedral and Church Establishment	26,213	
Medical Department; including Hospitals and Dispensaries at the Presidency and in the Provinces	39,400	
Education Department:		
Director of Public Instruction and Inspectors of Schools (£. 8,177)		
Presidency, Medical, Sanscrit and other Colleges, Purchase of Books, &c. (£. 37,639)		
Schools in the Provinces (£. 58,056)		
	103,872	
House Rent and Taxes	286	
Donations to Charitable, Scientific and Literary Institutions	5,301	
Petty Establishments and Contingencies	3,041	
Provincial Battalions and Nujeebs:		
Calcutta Native Militia	9,730	
Inspector of Police Battalion	1,301	
Nowgong Police Militia	1,395	
Assam Local Militia	1,339	
Kookey Levy	1,617	
Assam Local Artillery	1,851	
Assam Police Militia	748	
Sumbulpore Sebundy Corps	5,949	
Darjeeling Sebundy Corps	2,526	
Behar Mounted Police	1,209	
Behar Station Guard	1	
10 New Corps raised in several Stations, Police Battalions	143,622	
Pensions	1,386	
Other Items	19	
	172,693	
Pensions and Charitable Allowances	1,625	
Charges incurred in the Suppression of the Mutiny, &c.	9,937	
Pay of Naval Brigade	7,473	
Amount paid to the Creditors of Koar Sing	56,652	
Cash plundered by the Rebels	22,401	
	96,463	
Miscellaneous Charges	12,657	
Postage on Service Letters	45,377	
		597,931
Carried forward	£.	1,949,988

No. 20.—General Abstract Account of Charges of the Establishments of India, for Year ended 30 April 1860—*cont^d.*

	£.	£. s. d.
Brought forward		1,949,988
North Western Provinces:		
Salary of the Lieutenant Governor and Establishment, and Expenses of his Household	10,487	
Charges of the Political Agencies under the Lieutenant Governor	720	
Tour of the Lieutenant Governor	4,466	
Presents made in the name of Government	1,083	
Public Offices; comprising the Secretariat, Accountant's Office, Civil Auditor's Office, Oordoo Translator, Assay Office and Bullion Depôt	49,859	
Ecclesiastical Establishment	16,573	
Botanical Gardens, Tea Nurseries and Plantations	8,918	
Grants for General and Special Educational Purposes, and Donations to Village Schools	52,420	
Grants to Native Hospitals and Dispensaries	14,840	
Civil Engineer's College at Roorkee	7,824	
£.		
Printing Charges and Purchase of Books 4,406		
Government Press 29,596		
	34,002	
Provincial Battalions, Mairwarrah Local Battalion, and other Local Corps	33,359	
Charges Contingent on the Mutiny: £.		
Loss of Property, including Pay of Extra Levies, &c. 143,370		
Cash Plundered by the Rebels 11,856		
Miscellaneous Charges 45,332		
	200,558	
Miscellaneous Charges	89,420	
		524,529
Punjaub Territories:		
Salary of the Lieutenant Governor	10,178	
Lieutenant Governor's Household and Tour Expenses	3,122	
Charges of the Political Agencies	4,165	
Public Offices; Accountant's, Civil Auditor's, Civil Pension Paymaster's and Secretariat	27,571	
Ecclesiastical Establishments	13,779	
Charges on account of State Prisoners	2,448	
Public Instruction (Miscellaneous Charges)	24,446	
Lunatic Asylum and Dispensary Charges	8,055	
Tea Nurseries and Plantations	2,651	
Charges Contingent upon the Mutiny (including Pay of the Irregular Levies)	245,012	
Pensions and Miscellaneous Charges	90,884	
		432,311
Carried forward £.		2,906,828

No. 20.—General Abstract Account of Charges of the Establishments of India, for Year ended 30 April 1860—*cont^d.*

	£.	£.
Brought forward		2,906,828
MADRAS:		
Salaries of the Governor and Members of Council	25,600	
Governor's Office, and Establishments, &c.	9,079	
Tour of the Right Honourable the Governor	754	
Public Offices; comprising the Secretariat, General Treasury, Offices of Account, Audit, &c.	68,102	
Allowances to Civil Servants out of employ, and to Junior Civil Servants qualifying for the Public Service	2,400	
Residents and Agents at Travancore, Tanjore, Pondicherry, &c.; Allowances, Establishments and Contingent Charges	6,210	
Ecclesiastical Department; Church Establishment, including Salaries of the Bishop, Archdeacons, Chaplains, &c.	39,097	
Civil Hospitals and Vaccine Establishment	22,615	
Public Observatory	1,214	
Board of Examiners; Salary of the Secretary to the Board, Office Establishment, Moonshee Allowance, including Cost of Books	1,514	
Public Instruction; Office of the Director of Public Instruction, Salary, Establishment and Contingencies of the Principal of the Presidency College, Medical College, Provincial and Vernacular Schools, &c.	52,322	
House Rent and Taxes	5,474	
Donations to Service Funds	130,638	
Donations to Public and Charitable Institutions	5,438	
Pensions and Charitable Allowances	12,593	
Batta to Officers of Her Majesty's Squadron	4,982	
Charges connected with Travellers' Bungalows and Native Choultries in several Districts	2,696	
Allowances to Military Officers employed in the Civil Department, and Value of various Articles supplied by the Commissary General for Service in that Department	4,020	
Stationery, and other Stores	28,506	
Annuities of the Old Civil Annuity Fund for 1856	20,307	
Miscellaneous Charges	48,342	
		491,903

BOMBAY:	£.		
Salaries of the Governor and Members of the Council	25,707		
Governor's Office, and Establishment, &c.	6,797		
Governor's Tour in the Deccan	1,850		
Residents and Political Agents at Foreign Courts	9,728		
Public Offices at the Presidency; comprising the Secretariat, General Treasury, Offices of Account and Audit, Savings Bank, &c.	68,171		
Allowances to Civil Servants temporarily employed, and to Junior Civil Servants while qualifying for Employment in Public Offices	2,782		
Carried forward £.	115,035		3,398 731

No. 20.—General Abstract Account of Charges of the Establishments of India, for Year ended 30 April 1860—*cont^d.*

	£.	£.	£.
Brought forward - - -	115,035	- - -	3,398,731
BOMBAY—*continued.*			
Charges on account of the Grand Trigonometrical Survey - - -	2,476		
Printing Charges - - - - - - - - - - -	3,475		
Stationery purchased - - - - - - - - - -	17,036		
Medical Department; including Hospitals, Dispensaries, and Medical College - - - - - - - - - - - - -	21,548		
House Rent and Taxes, including Contribution to the Municipal Fund -	5,546		
Ecclesiastical Establishment - - - - - - - - - -	26,459		
Botanical Gardens at Dapooree - - - - - - - -	2,442		
Donations to Service Funds - - - - - - - - -	25,947		
Grants for Educational Purposes - - - - - - - -	36,299		
Donations to Charitable Societies and to Scientific Institutions - -	1,079		
Pensions and Charitable Allowances - - - - - - - -	44,520		
Miscellaneous Charges - - - - - - - - - - -	47,911		
		349,773	
Sind:			
Salary of the Commissioner and Assistant Commissioner of the Province of Sind, including Establishment and Contingent Charges - - -	11,295		
Ecclesiastical Department; Salary and Establishment - - - -	2,011		
Medical Department; Salaries, Hospital Charges, &c. - - - -	5,676		
Allowances to Junior Civil Servants while qualifying for Employment in Public Offices, &c. - - - - - - - - - - - -	43		
Education Charges - - - - - - - - - - -	1,838		
Pensions and Miscellaneous Charges - - - - - - - -	16,415		
		37,278	
			387,051
		£.	3,785,782

No. 21.—GENERAL ABSTRACT ACCOUNT of the JUDICIAL and POLICE CHARGES of INDIA (including CONTINGENT CHARGES), for the Year ended 30th April 1860.

	£.	£.	£.
GENERAL GOVERNMENT OF INDIA:			
Supreme Court of Judicature; Salaries of the Chief Justice, Puisne Judges, Officers and Establishments under the Supreme Court, including Salaries and Establishments of the Government Law Officers and Contingent Charges	56,004		
Coroner's Office; Salary, Establishment and Contingent Charges	795		
		56,799	
Nagpore:			
Deputy Commissioners; Salaries, Establishments and Contingencies	47,874		
Police; Moolkee Horse	18,261		
Pensions	3,158		
		69,293	
Pegu and Martaban Provinces:			
Civil and Criminal Courts; Salaries, Establishments and Contingent Charges of the several Deputy Assistant Commissioners, and of the Magistrates at Rangoon	47,195		
Police	59,302		
Miscellaneous	764		
		107,261	
Tenasserim Provinces:			
Civil and Criminal Courts; Salaries, Establishments and Contingencies	18,267		
Police Establishments	5,099		
Miscellaneous	5,421		
		28,787	
Oude:			
Judicial Commissioner; Salary, Establishment and Contingencies	6,351		
Commissioners and Superintendents of Police; Salaries, Establishments and Contingencies	9,553		
Deputy Commissioners; Salaries, Establishments and Contingencies	45,049		
Provincial Military Police	263,816		
		324,769	
			586,909
BENGAL:			
Justices of the Peace; Salaries of the Chief Magistrate and Justices, Establishment and Contingent Charges	44,192		
Court of Small Causes; Salaries of the Judges, Establishments and Contingent Charges	10,665		
Pensions	764		
		55,621	
SUDDER, PROVINCIAL and ZILLAH COURTS, including PROVINCIAL POLICE:			
Sudder Dewanny and Nizamut Adawluts; Salaries of the Judges and Registrar, Establishment and Contingent Charges	40,788		
Provincial, City and District Courts	494,031		
Provincial Police	151,564		
Pensions	6,086		
Inspector of Gaols	3,975		
Suppression of Thuggee and Dacoity in the Lower Provinces	10,018		
Diet, Clothing, &c., of Convicts transported to the Eastern Settlements, and Miscellaneous Charges	32,091		
		738,553	
			794,174
North Western Provinces:			
Sudder Dewanny and Nizamut Adawluts; Salaries of the Judges, Establishments and Contingencies		18,393	
Commissioners of Circuit; Salaries, Establishments and Contingencies		15,730	
Civil and Criminal Courts - - ditto - - - ditto		271,570	
Inspector of Prisons; Salary, Establishment and Contingencies		3,487	
Charges on account of Prisoners; Gaol Establishments, Diet, Clothing, Medicines, &c.		70,213	
Pensions		4,360	
Civil and Military Police		742,245	
Postage on Service Letters and Parcels		7,144	
Miscellaneous		14	
			1,133,156
Carried forward - - - £.			2,514,239

No. 21.—General Abstract Account of the Judicial and Police Charges of India, for Year ended 30 April 1860—*cont^d.*

		£.
Brought forward		2,514,239
Punjaub Territories:	£.	
Salary of the Judicial Commissioner, Establishment and Contingent Charges	8,345	
Commissioners of Circuit; Salaries, Establishment and Contingent Charges	31,266	
Civil and Criminal Courts - - ditto - - - ditto	103,964	
Inspector of Prisons - - - ditto - - - ditto	3,138	
Charges on account of Prisoners; Gaol Establishments, Diet, Clothing, Medicines, &c.	25,436	
Civil and Military Police	375,907	
Pensions	646	
		548,702
MADRAS:		
SUPREME COURT, and other LOCAL COURTS within its Jurisdiction:		
Supreme Court of Judicature; Salaries, Establishments and Contingencies, including Salaries and Establishments of the Government Law Officers, Postage on Service Letters, Packages, &c.	28,314	
Coroner's Office	672	
Sheriff's Office	1,775	
Court of Small Causes	7,202	
Insolvent Debtors' Court	394	
Police and Magisterial Charges at the Presidency	24,484	
Salary of the Administrator-general	840	
Marine Police Charges, under Act XXVIII. of 1858	3,050	
	66,731	
SUDDER, PROVINCIAL and ZILLAH COURTS, including PROVINCIAL POLICE:	£.	
Courts of Sudder and Fouzdarry Adawlut	25,589	
Provincial Courts	210,587	
Provincial Police	181,013	
	417,189	
Pensions	3,616	
		487,536
BOMBAY:		
SUPREME COURT, and other LOCAL COURTS within its Jurisdiction:		
Supreme Court of Judicature; Salaries of the Judges, Establishments and Contingencies, including Salaries, and Establishments of the Government Law Officers, &c.	43,227	
Coroner's Office	791	
Sheriff's Establishment	2,031	
Court of Small Causes	7,516	
Inspector of Gaols	4,369	
Police Charges at the Presidency	29,895	
House of Correction	1,952	
	89,781	
PROVINCIAL COURTS:		
Salaries, Establishments and Contingent Charges	396,348	
Bengal Mutiny Charges	75,742	
	561,871	
Sind:	£.	
Salary of the Assistant Judicial Commissioner, Establishment and Contingent Charges	31,792	
Charges on account of Police Corps, Khosa Horse, Soda Killadars, Footmen, and Magisterial Gaol Establishment and Contingencies	69,888	
Bengal Mutiny Charges	16,651	
	118,331	
		680,202
	£.	4,230,679

No. 22.—GENERAL ABSTRACT ACCOUNT of the AMOUNT expended for BUILDINGS, ROADS, and other PUBLIC WORKS, for the Year ended 30th April 1860.

	£.	£.	£.
Government of India:			
Advances to the Railway Commissioner for the Purchase of Land, &c.	253,825		
Advances on account of the Electric Telegraphs in India	71,808		
On account construction of various Buildings, Roads, &c.	11,691		
Proportion of Salaries, Establishments and Contingencies of Executive Officers	20,113		
Repairs of Roads, Bridges, Buildings, &c.	5,639		
Railway Commissioner; Salaries, Establishment and Contingencies of the Railway Commissioner and Consulting Engineer	16,256		
Electric Telegraph; Salaries, Establishment and Contingencies of the Superintendent	126,307		
		505,639	
Tenasserim Provinces:			
Construction of Buildings, &c. in Tenasserim Provinces	17,070		
Repairs of Buildings, including Salaries, Establishments and Contingencies of Officers in the Public Works Department, and various Miscellaneous Charges	1,935		
		19,005	
Pegu and Martaban Provinces:			
Advances for Public Works	51,474		
Repairs of Buildings, including Salaries, Establishments and Contingencies of Officers in the Public Works Department, and various Miscellaneous Charges	48,051		
		99,525	
Nagpore Territory:			
Construction of Buildings, &c.	9,270		
Repairs of Buildings, including Salaries, Establishments and Contingencies of Officers of the Public Works Department, and various Miscellaneous Charges	7,863		
		17,133	
Oude Territory:			
Advances for Public Works	298,090		
Repairs of Buildings, including Salaries, Establishments and Contingencies of Officers in the Public Works Department, and various Miscellaneous Charges	36,666		
		334,756	
Aden:			
Construction of Buildings, &c.	9,158		
Repairs of Buildings, including Salaries, Establishments and Contingencies	1,545		
		10,703	
TOTAL Territories and Departments under the immediate control of the Government of India		£.	986,761
Bengal:			
On account purchase and construction of Buildings, and compensation for Lands taken for public purposes		125,040	
Salaries, Establishments and Contingencies of the Chief Engineer		8,170	
Salaries, Establishments and Contingencies of the Superintendent of Central Office of Account		8,934	
Proportion of Salaries, Establishments and Contingencies of Executive Officers		36,796	
Repairs of Roads, Bridges, Buildings, &c.		392,017	
			570,957
Carried forward	£.		1,557,718

No. 22.—General Abstract Account of Amount Expended for Buildings, &c., for Year ended 30 April 1860—*cont^d.*

	£.	£.
Brought forward		1,557,718
North Western Provinces:		
On account construction of Roads, Bridges, Public Buildings, &c.	587,358	
Salaries, Establishments, and Contingencies of Chief, Superintending, and Executive Engineers	91,229	
Repairs of Roads, Bridges, Public Buildings, &c.		678,587
Punjaub Territories:		
On account of construction of Canals, Tanks, Dams, Roads, Bridges, Gaols, Public Buildings, &c.	223,624	
Salaries, Establishments and Contingencies of Chief, Superintending, and Executive Engineers, &c.	210,556	
Repairs of Roads, Bridges, Public Buildings, &c.		
Compensation for Lands taken for Public Purposes	5,155	439,335
Madras:		
On account construction of Buildings and Compensation for Lands taken for Railway purposes	41,337	
Purchase of the Sepukkam Palace and Grounds	55,000	
On account construction of Roads, Bridges, &c.	56,365	
On account construction of various Works of Irrigation, Anicuts, Tanks, Dams, &c.	31,868	
On account construction of Harbours	1,941	
Proportion of Salaries, Establishments and Contingencies of the Public Works Department	133,250	
Repairs of Roads, Bridges, Buildings, &c.	316,583	
Irrigation and Canal Company, Salary and Allowance of the Consulting Engineer, Office Establishment, &c.	621	
Railway; Salary of the Consulting Engineer, his Deputy, Office, Establishment, &c.	4,226	641,191
Bombay:	£.	
On account construction of Roads, Bridges, Tanks, &c.	26,868	
On account various Public Buildings, &c.	6,363	
Repairs to Public Buildings, Roads, Tanks, Bridges, &c., including portion of Salaries, Establishments and Contingencies of Officers in the Public Works Department	151,139	
Railway Charges	11,469	
Proportion of Unclassified Charges	6,671	202,510
Sind:		
On account construction of Roads, Bridges, Canals, Tanks, Wells, &c.	23,562	
On account various Public Buildings, &c.	8,744	
Repairs to Roads, Tanks, Buildings, &c., including Salaries, Establishments and Contingencies of Officers in the Public Works Department	113,608	
Railway Charges	1,177	
Proportion of Unclassified Charges	3,880	150,971
		353,481
Carried forward £.		3,670,312

No. 22.—General Abstract Account of Amount Expended for Buildings, &c., for Year ended 30 April 1860—*cont^d.*

	£.	£.	£.
Brought forward - - -	- -	- - -	3,670,312
Military Buildings and Fortifications:			
Government of India:	£.		
Construction, &c., of Military Buildings and Fortifications -	177,381		
Repairs, &c., of - - ditto - - - ditto - -	43,249		
		220,630	
Aden:			
Construction, &c., of Military Buildings and Fortifications -	8,840		
Repairs, &c., of - - ditto - - - ditto - -	7,938		
		16,778	
Tenasserim Provinces:			
Construction, &c., of Military Buildings and Fortifications -	61		
Repairs, &c., of - - ditto - - - ditto - -	572		
		633	
Pegu and Martaban Provinces:			
Construction, &c., of Military Buildings and Fortifications -	28,612		
Repairs, &c., of - - ditto - - - ditto - -	21,600		
		50,212	
Nagpore Territory:			
Construction, &c., of Military Buildings and Fortifications -	16,128		
Repairs, &c., of - - ditto - - - ditto - -	1,705		
		17,833	
Oude Territory:			
Construction, &c., of Military Buildings and Fortifications -	103,695		
Repairs, &c., of - - ditto - - - ditto - -	1,088		
		104,783	
			410,869
Madras:			
Construction, &c., of Military Buildings and Fortifications -	- -	101,073	
Repairs, &c., of - - ditto - - - ditto - -	- -	42,564	
			143,637
Bombay:			
Construction, &c., of Military Buildings and Fortifications -	46,641		
Repairs, &c., of - - ditto - - - ditto - -	72,921		
		119,562	
Sind:			
Construction, &c., of Military Buildings and Fortifications -	9,618		
Repairs, &c., of - - ditto - - - ditto - -	11,187		
		20,805	
			140,367
			694,873
		£.	4,365,185

No. 23.—GENERAL ABSTRACT ACCOUNT of the CHARGES of the EASTERN SETTLEMENTS (PRINCE of WALES ISLAND, SINGAPORE and MALACCA), for the Year ended 30th April 1860.

	£.	£.
Prince of Wales Island:		
Salaries of the Resident Councillor, Assistant Resident, and Superintendent of Province Wellesley; Establishment and Miscellaneous and Contingent Charges	4,461	
Ecclesiastical Establishment; Salary of the Chaplain, Church Establishment and Contingent Charges	1,250	
Schools; Allowances	513	
Medical Department; Salary and Establishment of the Assistant Surgeon, Hospital Charges, &c.	1,129	
Judicial and Police Charges; Salaries of the Recorder and Registrar, Establishment of the Offices of the Recorder, Registrar, Sheriff, Coroner, &c.; Superintendent of Convicts and other Prisoners; Police and Contingent Charges	6,492	
Marine Charges; Salary of the Harbour Master, Establishment and Contingencies	3,414	
Military Charges	79	
Local Pensions	74	
		17,412
Singapore:		
Salary of the Governor of the Straits Settlements; Salaries, Establishments, and Contingencies of the Resident Councillor, Assistant Resident and Secretary and Aide-de-Camp to the Governor	10,562	
Ecclesiastical Department; Salary of the Chaplain, Church Establishment and Contingencies	1,113	
Schools; Allowances	330	
Medical Department; Salaries and Establishments of the Surgeon and Assistant Surgeon, Hospital Charges, &c.	2,872	
Judicial and Police Charges; Establishment of the Court of Judicature, Sheriff, Coroner, Court of Requests, Superintendent of Convicts, Charges on account of Prisoners, and Contingent Charges	12,097	
Marine Charges; Establishment and Contingencies of the Master Attendant's Office	3,637	
Military Charges	36	
Local Pensions	391	
		31,038
Malacca:		
Salaries of the Resident Councillor, Assistant Resident, Establishment and Contingent Charges	2,247	
Ecclesiastical Establishment; Salary of the Chaplain, Church Establishment and Contingencies	384	
Schools; Allowances	324	
Medical Department; Salary, Establishment and Contingent Charges of the Assistant Surgeon	622	
Judicial and Police Charges; Establishment of the Court of Judicature, Sheriff, Coroner, and Court of Requests, Country Police Establishment, and Charges on account of Convicts and Contingencies	2,563	
Carried forward £.	6,140	48,450

No. 23.—Account of the Charges of the Eastern Settlements, &c., for the Year ended 30 April 1860—*continued.*

	£.	£.
Brought forward - - -	6,140	48,450
Malacca—*continued.*		
Marine Charges; Establishment and Contingencies - - - - - - - -	893	
Military Charges; Command Allowance and Miscellaneous - - - - -	134	
Local Pensions - - - - - - - - - - - - - - -	284	
		7,451
The separate Settlements, to which the following Charges attach, are not distinguished in the Books and Statements at present received:		
	£.	
Service Pensions - - - - - - - - - - - - - -	1,997	
Charitable Allowance - - - - - - - - - - - - -	60	
Service Postage - - - - - - - - - - - - - -	457	
Suppression of Piracy in the Straits - - - - - - - - - - -	12,065	
Miscellaneous Charges - - - - - - - - - - - - -	2,752	
Public Works Department; Salaries, Establishment, and Contingencies of Executive Officers	40,463	
Refund to the Hon. E. A. Blundell, on account of his Excess Subscriptions to the Penang Civil Service Annuity Fund - - - - - - - - - - -	5,170	
		62,964
TOTAL CHARGES of the EASTERN SETTLEMENTS (exclusive of the Charges of Collection of the Revenues and Payments of Political Pensions, as exhibited in Accounts Nos. 16 and 18) - - - - - - - - - £.		118,865

TOTAL CHARGES OF THE EASTERN SETTLEMENTS.

	£.
Charges of Establishment (exclusive of Charges of Collection of the Revenues) as exhibited above -	118,865
Charges of Collection of the Revenues (Account No. 16) - - - - - - - - - - -	5,528
Allowances and Assignments payable out of the Revenues (Account No. 18) - - - - - -	6,633
£.	131,026

Note.—The Charges on account of the Troops stationed in the Eastern Settlements are included in the General Military Charges of India.

No. 24.—GENERAL ABSTRACT ACCOUNT of the MILITARY CHARGES of INDIA, for the Year ended the 30th April 1860, including the Charges defrayed in England.

		£.	£.
General Government of India:			
Her Majesty's Home Troops:			
Pay, Allowances, Commissariat and Contingent Charges - - - - - -			3,177,707
Her Majesty's Indian Troops:	£.		
Pay and Allowances of Regular Troops - - - - - - - -	1,189,971		
Ditto - ditto of Irregular Cavalry and Local Infantry Battalions - - - - - - - - - - - - - -	811,782		
		2,001,753	
			5,179,460
General Staff and Staff attached to Army Divisions and Stations, including the Adjutant-General's, Quartermaster-General's, Judge Advocate-General's, &c., Departments - - - - - - - - - -	189,634		
Commissariat Department and Charges - - - - - - - - -	2,066,417		
Garrison and Recruiting Depôts; Medical, Clothing, Pay and Stud Departments; Gun Foundries, Gunpowder Agencies and Miscellaneous	1,610,122		
Pensions - - - - - - - - - - - - - - - -	232,134		
		4,098,307	
Carried forward - - - £.			9,277,767

No. 24.—General Abstract Account of the Military Charges of India, for the Year ended 30 April 1860—*continued.*

	£.	£.
Brought forward - - -	9,277,767	
General Government of India—*continued.*		
EXTRAORDINARY CHARGES in the MILITARY DEPARTMENT:		
	£.	
On account of the Expedition against Burmah - - - - - -	9	
Ditto - of the late Army in the Punjaub - - - - - -	10,728	
Gratuity to Men of Disbanded Regiments - - - - - -	10,228	
Moiety of the Charges on Account of Expedition to Persia - - -	4,944	
Expenses incurred on account of the Mutiny - - - - - -	934,192	
Miscellaneous - - - - - - - - - - - - -	5,741	
		965,842
Pegu and Martaban Provinces:		
Expenses on account of Pegu Light Infantry - - - - - - - - -		18,735
Nagpore Territory:		
Nagpore Irregular Force - - - - - - - - - - - - -		66,635
Oude Territory:		
Oude Irregular Force - - - - - - - - - - - - -		3,233
		10,332,212
Punjaub Territories:		
Punjaub Irregular Force of Infantry, Cavalry and Artillery, Guide Corps, Camel Corps, &c. - - - - - - - - - - - - - - -		232,338
Madras:		
Her Majesty's Home Troops:	£.	
Pay and Allowances - - - - - - - - - - -	425,533	
Her Majesty's Indian Troops:		
Pay and Allowances - - - - - - - - - - -	1,769,442	
		2,194,975
General Division, Garrison and Cantonment Staff, including Military Offices and Establishments - - - - - - - - - - - - -		120,626
Commissariat Department and Charges - - - - - - - - - -		1,255,537
Ordnance Department - - - - - - - - - - - - -		64,504
Batta, &c., to Troops serving in the Eastern Settlements, including Commissariat Expenses on account of ditto - - - - - - - - - - - -		380,747
Medical, Gun Carriage, Gunpowder and Clothing Departments, and Miscellaneous and Contingent Charges - - - - - - - - - - - - -		396,556
Stores - - - - - - - - - - - - - - -		332,918
Pensions - - - - - - - - - - - - - - -		199,313
		4,945,176
Bombay:		
Her Majesty's Home Troops:		
Pay, Allowances, Commissariat and Contingent Charges - - - - -		1,169,043
Her Majesty's Indian Troops:	£.	
Pay and Allowances of Regular Troops - - - - - -	1,157,204	
Pay and Allowances, Commissariat and Contingent Charges of Irregular Local Corps - - - - - - - - -	196,914	
		1,354,118
Carried forward - - - £.	2,523,161	15,509,726

No. 24.—General Abstract Account of the Military Charges of India, for the Year ended 30 April 1860—*continued.*

	£.	£.
Brought forward - - -	2,523,161	15,509,726
Bombay—*continued.*		
General Division and Garrison Staff - - - - - - - - - - - -	105,823	
Commissariat Department and Ordnance Charges - - - - - - - -	771,765	
Gun Carriage, Gunpowder and Clothing Departments, and Miscellaneous and Contingent Charges - - - - - - - - - - - - - -	440,904	
Stores - - - - - - - - - - - - - - - - - -	1,153,889	
Pensions - - - - - - - - - - - - - - - - -	102,294	
Expedition to Beyt - - - - - - - - - - - - - - -	12,558	
	5,110,394	
Sind:		
Her Majesty's Home Troops - - - - - - - - - - £. 6,544		
Her Majesty's Indian Troops:		
Pay and Allowances of Regular Troops - - - - £. 36,535		
Ditto - ditto - of Irregular Troops - - - 190,997		
227,532		
Commissariat Departments and Ordnance Charges - - - - - 30,375		
Military Offices and Departments, including Contingent Charges - - 24,736		
289,187		
		5,399,581
TOTAL CHARGES IN INDIA - - - £.		20,909,307
CHARGES in ENGLAND:		
Furlough and Retired Pay to Military Officers, including Off-reckonings (No. III.) -	810,893	
Her Majesty's Paymaster General, on account of Troops serving in India (No. III.) -	1,327,061	
Retiring Pay, Pensions, &c. of Her Majesty's Troops serving or having served in India, Act 4 Geo. 4, c. 71 (No. III.) (Three Quarters) - - - - - - - -	45,000	
Passage of Troops (No. 32) - - - - - - - - - - - - -	254,542	
Passage and Outfit of Officers on the Staff, Aides-de-Camp, Chaplains, Officers in charge of Recruits, and Officers in Her Majesty's Service, proceeding to join their Regiments (No. 33) - - - - - - - - - - - - - - -	99,675	
Charges of the Depôt at Warley and other Recruiting Charges, including Expenses of the Engineer Cadets and Recruits studying the Art of Sapping and Mining at Chatham (No. 33) - - - - - - - - - - - - - - - -	101,927	
Military College at Addiscombe, Net Charge (No. 33) - - - - - - -	7,654	
Pensions under the Regulations of Lord Clive's Fund (No. 33) - - - - - -	84,242	
		2,730,994
TOTAL MILITARY CHARGES OF INDIA - - - £.		23,640,301

No. 25.—GENERAL ABSTRACT ACCOUNT of the MARINE CHARGES of INDIA, for the Year ended the 30th April 1860, including the Charges defrayed in ENGLAND.

	£.	£.	£.
GOVERNMENT OF INDIA:			
Charges on account of Sea-going Steamers	32,463		
Coal Depôt at Point de Galle; Establishment and Contingencies of the Agent	11,650		
Miscellaneous	349		
		44,462	
PEGU and MARTABAN PROVINCES:			
Local Marine:			
Dockyard at Rangoon; Salary of Superintending Engineer, Establishment and Contingencies	17,531		
Superintendent of the Irrawaddy Flotilla; Salary, Establishment and Contingent Charges	6,923		
Schooners and Light Vessels	3,843		
Steam Vessels, Accommodation Flats, Troop and Transport Vessels	15,024		
Purchase of Stores, Coals, &c.	16,172		
Miscellaneous Contingent Charges	5		
		59,498	
TENASSERIM PROVINCES:			
Master Attendant at Moulmein	661		
Pilot Establishment	353		
Coal Depôt at Moulmein; Purchase of Coals, &c.	4,781		
Steamer "Pluto"	3,563		
Contingent Charges, and Service Pensions	184		
		9,492	
			113,452
BENGAL:			
Superintendent's Office; Salary of the Superintendent and Secretary, Establishment and Contingent Charges		10,755	
Naval Storekeeper; Salary, Establishment and Contingent Charges		2,540	
Master Attendant's Office; Salaries, Establishment and Contingent Charges		6,587	
Registry Office of Merchant Seamen; Salaries, Establishment and Contingent Charges		2,162	
Lighthouses and Floating Lights, Chain Moorings, Hulks and Receiving Vessels		9,892	
Pilot Schooners, Row Boats and Bholeahs		55,469	
Marine Charges at Arracan		1,374	
Dockyard at Kidderpore		53,300	
Marine Surveys and Miscellaneous		10,274	
Stores		180,267	
Purchase of Blocks of Steamers, &c.		4,171	
Cost of the Steamer "Sir Henry Lawrence"		18,964	
Ditto - ditto "Mechanic"		9,427	
Carried forward - - - £.		365,182	113,452

No. 25.—General Abstract Account of the Marine Charges of India, for the Year ended 30 April 1860—*continued.*

	£.	£.	£.
Brought forward - - -		365,182	113,452
BENGAL—*continued.*			
Steam Navigation:		£.	
Controller's Office, Workshops, &c. - - - - - - - -		31,773	
INTERNAL:	£.		
Freight Office, Salaries of Steam Agents, Native Mariners and Expense of Coal Depôts - - -	18,607		
Steam Boats, Accommodation Flats, and Cargo and Gun Boats - - - - - - - - - -	32,554		
	51,161		
EXTERNAL:			
Charges of the Coal Depôts at Akyab, Chittagong and Kidderpore - - - - - - - - -	4,793		
		55,954	
			87,727
Pensions - - - - - - - - - - - - - - - - - -			6,637
			459,546
MADRAS:			
Superintendent of Marine; Salaries, Establishment and Contingent Charges - - -			2,531
Master Attendant's Office - - - ditto - - - ditto - - - - - -			5,201
Lighthouse Charges - - - - - - - - - - - - - -			1,423
Salary and Establishment of the Shipping Master and Registrar of Shipping - -			445
Establishments at the Outports - - - - - - - - - - - - -			2,449
Charges on account of the different Steamers in the Service of this Presidency, including Coals purchased - - - - - - - - - - - - - - -			3,434
Miscellaneous - - - - - - - - - - - - - - -			716
Pensions - - - - - - - - - - - - - - - - -			130
Stores - - - - - - - - - - - - - - - - -			3,401
			19,730
BOMBAY:			
Marine Office; Salaries, Establishment and Contingent Charges - - - -			20,803
Master Attendant's Department, including Charges of Lighthouse and Pilot Establishment			692
Master Builder's Department, including Dock and Yards - - - - - - -			7,382
Charges of Sailing Vessels - - - - - - - - - - - -			50,742
Charges of Steam Vessels - - - - - - - - - - - - -			130,504
Ship-building and Repairing Charges - - - - - - - - - -			3,702
Stores - - - - - - - - - - - - - - - - -			73,532
Steam Factory and Coal Depôt - - - - - - - - - - - -			6,130
Pay of Officers unattached, and Contingent and Miscellaneous Charges in the Marine Department - - - - - - - - - - - - - -			29,707
Retired Pay and Pensions (exclusive of Payments in England) - - - - -			4,601
Burmali Donation Batta - - - - - - - - - - - - -			37
Expedition to Beyt - - - - - - - - - - - - - -			602
Bengal Mutiny Charges - - - - - - - - - - - - -			1,340
Carried forward - - - £.		329,774	592,728

No. 25.—General Abstract Account of the Marine Charges of India, for the Year ended 30 April 1860—*continued.*

	£.	£. *c*
Brought forward - - -	329,774	592,728
SIND:		
Pay and Allowances to Officers and Crews of Vessels employed in Sind - - -	65,813	395,587
TOTAL CHARGES in INDIA - - - - - £.		988,315
CHARGES in ENGLAND:		
Furlough and Retired Pay to Marine Officers (No. III.) - - - - - - -	33,197	
Passage and Outfit of Volunteers for the Bengal Pilot Service; of Engineers for the Dockyards, &c. (No. 33) - - - - - - - - - - - - -	761	33,958
TOTAL MARINE CHARGES of INDIA - - - £.		1,022,273

No. 26.—GENERAL ABSTRACT ACCOUNT of the MINT CHARGES of INDIA, for the Year ended the 30th April 1860.

GOVERNMENT OF INDIA:	£.	£.
Salaries, Establishments and Contingent Charges of the Mint Master, Assay Master, &c.	33,309	
Loss of weight in melting, and Miscellaneous Charges - - - - - - - -	33,715	
		67,024
MADRAS:		
Salaries, Establishments and Contingent Charges of the Mint Master, Assay Master, &c.	18,234	
Stores - - - - - - - - - - - - - - - - -	62,711	
		80,945
BOMBAY:		
Salaries, Establishments and Contingent Charges of the Mint Master, Assay Master, &c.	23,348	
Stores - - - - - - - - - - - - - - - - -	21,864	
		45,212
TOTAL MINT CHARGES of INDIA - - - £.		193,181

No. 27.—GENERAL ABSTRACT ACCOUNT of the Loss by EXCHANGE on RAILWAY TRANSACTIONS in INDIA, for the Year ended 30th April 1860.

	£.	£.	£.
GOVERNMENT OF INDIA:			
Difference of Exchange on the Amount drawn in India in excess of the Receipts by the East Indian Railway Company - - - - -	217,446		
Difference of Exchange on the Amount drawn in India in excess of the Receipts on Account of the Jubbulpore Line - - - - -	1,649		
Difference of Exchange on the Amount drawn in India in excess of the Receipts by the Eastern Bengal Railway Company - - - -	7,783		
Difference of Exchange on the Amount drawn in India in excess of the Receipts by the Calcutta and South Eastern Railway Company - -	2,903		
Difference of Exchange on the Amount drawn in India in excess of the Receipts by the Punjab Railway Company - - - - -	7,276		
		237,057	
MADRAS:			
Difference of Exchange on Advances made on Account of the Madras Railway Company - - - - - - - - - - - -	59,064		
Difference of Exchange on Advances made on Account of Great Southern of India Railway Company - - - - - - - - - -	4,883		
		63,947	
BOMBAY:			
Difference of Exchange between 1 *s.* 10 *d.* and 2 *s.* the Rupee on the Net Disbursements to the Railway Companies in the Bombay Presidency - - - - - - - - - - - - - - -	- - -	128,229	
		TOTAL - - - £.	429,233

No. 28.—GENERAL ABSTRACT ACCOUNT of the INTEREST on RAILWAY CAPITAL Guaranteed, for the Year ended 30th April 1860.

	£.	£.	£.
GOVERNMENT OF INDIA:			
East Indian Railway Company, from July 1857 to 31st December 1859 -	24,532		
East Indian Railway Company, Jubbulpore Line, from January to December 1859 - - - - - - - - - - - -	204		
Eastern Bengal Railway Company, from January to December 1859 -	142		
Calcutta and South Eastern Railway Company, from January to December 1859 - - - - - - - - - - - -	129		
		25,007	
BOMBAY:			
Great Indian Peninsular Railway Company - - - - - - -	18,383		
Bombay, Baroda, and Central India ditto - - - - - - -	854		
Sind - - - - - - - - ditto - - - - - - -	1,061		
		20,298	
		£.	45,305
ENGLAND:			
Great Indian Peninsula Railway Company - - - - - - - - - -		231,334	
East Indian Railway Company - - - - - - - - - - - -		594,394	
Madras Railway Company - - - - - - - - - - - - -		171,379	
Bombay, Baroda, and Central India Railway Company - - - - - -		56,996	
Sind Railway Company (including Indus Flotilla and Punjaub Railway) - - -		70,276	
Eastern Bengal Railway Company - - - - - - - - - -		19,458	
Great Southern of India Railway Company - - - - - - - - -		5,466	
Calcutta and South Eastern Railway Company - - - - - - - -		5,321	
		1,154,624	
Madras Irrigation and Canal Company - - - - - - - - - -		13,596	
		TOTAL - - - £.	1,163,220

No. 29.—*GENERAL ABSTRACT ACCOUNT of the Sums paid and payable for Interest on India Debt, in the Year ended the 30th April 1860; showing also the Amount of the Debt at that Date.*

AMOUNT of the Interest paid in the Year 1859–60.

	£.	£.
India and Bengal:		
Government of India:		
Interest on Loans	2,530,630	
Ditto – on Treasury Bills	17,038	
Ditto – on Treasury Notes	£. 17,453	
Ditto – on Deposits on account of Service Funds, Savings Banks, &c.	330,302	
	347,755	
		2,895,423
Bengal:		
Interest on Deposits of the Government Savings Banks		13,608
North-Western Provinces:		
Interest on Temporary Loans, inclusive of Deposits, and on Drafts not honoured at maturity		2,044
Punjaub:		
Interest on Temporary Loans		5,994
Madras:		
Interest on Loans		
Ditto – on Treasury Notes	53,759	
Ditto – on Deposits on account of Service Funds, Savings Banks, &c.		
Ditto – on the Bonds issued to the Creditors of the late Rajah of Tanjore	29,762	
		83,521
Bombay:		
Interest on Treasury Bills	20,485	
Ditto – on Treasury Notes	116	
Ditto – on Deposits on account of Service Funds, Savings Banks, &c.	102,136	
		122,737
	£.	3,123,327

The AMOUNT of Interest payable on the Public Debts outstanding at the several Presidencies of India on the 30th April 1860, was as follows:—

	AMOUNT of DEBT.	RATE of INTEREST.	ANNUAL AMOUNT of INTEREST.
India and Bengal:			
Registered Debt:			
Loans	£. 360,723	6 per Cent.	£. 21,643
Ditto	9,890,730	5½ per Cent.	543,990
Ditto	20,385,955	5 per Cent.	1,019,298
Ditto	372,230	4½ per Cent.	16,750
Ditto	32,670,528	4 per Cent.	1,306,821
Ditto	86,100	3½ per Cent.	3,014
	£. 63,766,266	– – –	2,911,516
Loan transferred from Fort Marlborough	763	10 per Cent.	76
Treasury Notes	1,178,353	6, 4 & 3¾ p' Cent.	47,253
Treasury Bills	224,870	3, and 2½ pie per Cent. per diem	11,465
Civil and Medical Funds	2,629,034	6 and 4 per Cent.	156,879
Miscellaneous Deposits	206,556	4 and 3¾ per Cent.	7,950
	£. 68,005,842	– – –	3,135,139
North-Western Provinces:			
Miscellaneous Deposits	20,000	4 per Cent.	800
Temporary Loans	900	5 per Cent.	45
	£. 20,900	– – –	845
Punjaub:			
Temporary Loan	277,020	5 and 6 per Cent.	14,925
Madras:			
Loans	15,400	8 per Cent.	1,232
Ditto	8,050	6 per Cent.	483
Civil, Military and Medical Funds	633,774	6 and 5 per Cent.	36,315
Miscellaneous Deposits	157,960	6 and 4 per Cent.	6,402
Treasury Bills	65,570	3, and 2½ pie per Cent. per diem	3,156
Treasury Notes	151,550	4 per Cent.	6,062
	£. 1,032,304	– – –	53,650
Bombay:			
Civil Annuity and other Funds	767,275	6 per Cent.	46,037
Provident and Military Funds	928,195	8 and 4 per Cent.	74,238
Miscellaneous Deposits	218,250	4 and 3¾ per Cent.	8,629
Treasury Notes	2,200	4 and 3¾ per Cent.	85
Treasury Bills	686,070	3 pie per Cent. per diem	39,127
Medical Book Prize and other Funds	31,404	5 per Cent.	1,570
	£. 2,633,394	– – –	169,686
	£. 71,969,460	– – –	3,374,245

No. 30.—GENERAL ABSTRACT ACCOUNT of the Receipts and Disbursements of the several Presidencies of INDIA, for the Year ended the 30th April 1860, showing the Local Surplus or Deficit at each Presidency.

	Number of Account.	Territories and Departments under the immediate Control of the Government of India.	BENGAL	NORTH WESTERN PROVINCES.	PUNJAUB.	MADRAS.	BOMBAY, including SIND.	TOTAL of INDIA.
NET REVENUES AND RECEIPTS:		£.	£.	£.	£.	£.	£.	£.
Per Account	1	3,820,927	—	—	—	—	—	—
Ditto	9	- - -	11,043,396	—	—	—	—	—
Ditto	10	- - -	- - -	4,885,055	—	—	—	—
Ditto	11	- - -	- - -	- - -	2,601,896	—	—	—
Ditto	12	- - -	- - -	- - -	- - -	5,455,652	—	—
Ditto	13	- - -	- - -	- - -	- - -	- - -	5,420,500	—
TOTAL NET RECEIPTS - - - £.		3,820,927	11,043,396	4,885,055	2,601,896	5,455,652	5,420,500	33,227,426
EXPENDITURE:								
Charges of the Civil and Political Establishments of India, including Contingent Charges		1,352,057	597,931	524,529	432,311	491,903	387,051	3,785,782
Judicial and Police Charges		586,909	794,174	1,133,156	548,702	487,536	680,202	4,230,679
Buildings, Roads and other Public Works, including Repairs and Military Buildings		1,397,630	570,957	678,587	439,335	784,828	493,848	4,365,185
Military Charges		10,332,212	- - -	- - -	232,338	4,945,176	5,399,581	20,909,307
Indian Navy and other Marine Charges		113,452	459,546	- - -	- - -	19,730	395,587	988,315
Charges of the Eastern Settlements		118,865	- - -	- - -	- - -	- - -	- - -	118,865
Loss by Exchange on Railway Transactions		237,057	- - -	- - -	- - -	63,947	128,229	429,233
Mint Charges		67,024	- - -	- - -	- - -	80,945	45,212	193,181
Interest on Debt		2,895,423	13,608	2,044	5,994	83,521	122,737	3,123,327
TOTAL EXPENDITURE - - - £.		17,100,629	2,436,216	2,338,316	1,658,680	6,957,586	7,652,447	38,143,874
Local Deficit, carried to Account, No. 30		13,279,702	- - -	- - -	- - -	1,501,934	2,231,947	Net Local Deficit, 4,916,448
Local Surplus, carried to Account, No. 30		- - -	8,607,180	2,546,739	943,216	- - -	- - -	
£.		3,820,927	11,043,396	4,885,055	2,601,896	5,455,652	5,420,500	33,227,426

Charges defrayed in England (per Account, No. III.) - - £. 5,042,945
Interest on Indian Railway Capital, Guaranteed - - - 810,468
Local Deficit brought down - - - - - - 4,916,448

EXCESS of EXPENDITURE over INCOME - - - £. 10,769,861

No. 31.—ACCOUNT of the BALANCES of PUBLIC MONEY in the several Treasuries of INDIA, on the 30th April 1859; the AMOUNT of DEBT incurred and DEBT discharged during the Year 1859-60; the AMOUNT of ADVANCES and REPAYMENTS on various Accounts; the SUPPLIES to and from LONDON, and between the several Presidencies; and the BALANCES in the Indian Treasuries, on the 30th April 1860.

	Territories and Departments under the immediate control of the Government of India.	BENGAL.	NORTH WESTERN PRO-VINCES.	PUNJAUB TER-RITORIES.	MADRAS.	BOMBAY.	TOTAL.
	£.	£.	£.	£.	£.	£.	£.
Cash Balances in the Indian Treasuries on the 30th April 1859	2,662,227	1,107,622	1,400,985	757,065	2,420,489	2,358,632	10,707,020
DEBT Incurred:							
Loans (at 4, 5 and 5½ per cent.)	10,383,637	—	—	—	—	—	
Temporary Loan	—	—	6,185	—	—	—	
Treasury Notes issued	296,971	—	—	—	950	1,350	
Treasury Bills (at 3, and 2½ pie per cent. per diem)	1,460,470	—	—	—	247,080	2,000,150	
Bills outstanding	630,657	—	—	—	222,474	1,091,759	
Received on account of Civil, Military, and other Service Funds	722,454	—	—	—	343,836	239,907	
Miscellaneous Deposits	1,544,158	1,853,168	2,468,652	1,289,551	987,347	706,635	
TOTAL DEBT Incurred £.	15,038,397	1,853,168	2,474,837	1,289,551	1,801,687	4,039,801	26,497,441
Advances made by Government, repaid, including Tuccavee Advances	1,334,669	391,298	922,288	326,548	1,270,579	89,726	4,335,018
SUPPLIES from London:							
Bills on the Secretary of State for India for Interest on India Debt	1,578	—	—	—	1,480	—	
Other Bills on the Secretary of State for India	45,448	—	—	—	4,868	84,835	
Silver Bullion Remittances	3,951,270	—	—	—	—	1,950,142	
Dividends on Stock of the Transfer Loans paid in England	78,458	—	—	—	—	—	
Advances made in England, repaid	478,570	1,046	39	82	386,895	229,052	
Miscellaneous, including Credits to Her Majesty's Government	222,119	—	179	—	19,971	—	
Invoice Value of Stores	546,039	—	—	—	430,181	383,370	
Receipts on account of Indian Railways, under Deeds of Contract with the several Railway Companies	—	—	—	—	1,332	—	
Loss by Exchange on Railway Transactions	237,657	—	—	—	63,947	128,229	
TOTAL SUPPLIES from LONDON £.	5,563,539	1,046	218	82	908,674	2,755,628	9,229,187
ACCOUNTS Current between the Presidencies:							
Bills drawn, Remittances of Treasure, and Advances and Disbursements (Excess Credits to the Territories and Departments under the immediate control of the Government of India, and to the Madras and Bombay Presidencies)	7,492,612	—	—	—	1,641,254	1,661,205	10,795,071
Excess of Income over Expenditure (Account, No. 30)	—	8,607,180	2,546,739	943,216	—	—	12,097,135
£.	32,091,444	11,960,224	7,345,067	3,316,462	8,042,683	10,904,992	73,660,872

	Territories and Departments under the immediate control of the Government of India.	BENGAL.	NORTH WESTERN PRO-VINCES.	PUNJAUB TER-RITORIES.	MADRAS.	BOMBAY.	TOTAL.
	£.	£.	£.	£.	£.	£.	£.
DEBT Discharged:							
Loans, at 3½, 4, 4½ and 5 per cent.	5,138,433	—	—	—	513,139	—	
Treasury Notes	189,266	—	—	—	950	2,100	
Temporary Loans	—	—	47,175	6,840	—	—	
Bills outstanding	420,203	3,947	334,674	69,823	—	620,374	
Treasury Bills, at 3 and 2½ per Cent. per diem	1,337,280	—	—	—	175,300	1,372,150	
Payments on account of Civil, Military, and other Service Funds	660,771	—	—	—	866,353	192,191	
Miscellaneous Deposits	1,464,543	1,781,100	2,493,231	1,374,428	886,850	651,985	
TOTAL DEBT Discharged £.	9,210,496	1,785,047	2,875,080	1,451,091	1,942,592	2,838,800	20,103,106
Advances repayable, including Tuccavee Advances	1,118,265	328,246	414,004	199,689	1,858,636	350,759	3,769,593
SUPPLIES to LONDON:							
Bills drawn by the Secretary of State for India discharged	4,053	—	—	—	3,921	716	
Bills on Her Majesty's Government, transmitted	87,236	—	—	—	—	—	
Supplies to Her Majesty's Government, repayable in England	830,654	—	—	—	4,581	11,959	
Miscellaneous	44,337	723	23	—	75,230	.75	
Payments to the Irrigation and Canal Company	—	—	—	—	31,000	—	
Payments on account of Indian Railways, under Deeds of Contract with the respective Railway Companies, deducting Net Traffic Receipts	2,565,413	—	—	—	700,100	1,476,121	
TOTAL SUPPLIES to LONDON £.	3,531,693	722	23	—	814,832	1,488,871	5,836,141
ACCOUNTS Current between the Presidencies:							
Bills paid, Remittances of Treasure, and Advances and Disbursements (Excess Debits to Bengal, North Western Provinces, and Punjaub)	—	8,408,060	1,458,724	269,953	—	—	10,136,737
Excess of Expenditure over Income (Account, No. 30)	13,279,702	—	—	—	1,501,934	2,231,947	17,013,583
Cash Balances in the several Treasuries on the 30th April 1860	4,951,288	1,438,149	2,597,236	1,395,729	2,424,695	3,994,615	16,801,712
£.	32,091,444	11,960,224	7,345,067	3,316,462	8,042,683	10,904,992	73,660,872

No. 32.—GENERAL ABSTRACT ACCOUNT of the SUMS paid and payable for Interest on the HOME PUBLIC DEBT of INDIA, for the Year ended the 30th April 1860; showing also the AMOUNT of the DEBT at that Date bearing Interest.

	Amount of Debt, 30th April 1860.	Rate of Interest.	Amount of Interest paid in the Year ended 30th April 1860.	Annual Amount of Interest Payable.
	£.		£. s. d.	£.
East India Bonds, exclusive of 1,800,000 *l.* issued as Security for Temporary Loans to the like Amount	5,009,000	4 per Cent.	202,715 – 1	200,360
East India Debentures	13,003,000	4 per Cent.	443,104 3 7	520,120
India 5 per Cent. Stock	6,326,000	5 per Cent.	121,045 2 9	316,300
£.	24,338,000		766,864 6 5	1,036,780

No. 33.—GENERAL ABSTRACT ACCOUNT of the CHARGES for TRANSPORT of TROOPS, in the Year ended the 30th April 1860.

	£.	s.	d.
Proportion paid in England of the Passage-money of Troops to India	71,396	3	1
Preserved Provisions, Grocery, Bedding, and other Supplies for the use of the Troops on the Voyage outward, &c.	14,458	9	8
Proportion paid in England of the Passage-money of Troops homeward	162,075	6	11
Medical Attendance upon Troops on the Homeward Voyage	4,543	5	–
Expenses connected with the examination of Troop and Store Ships, and the embarkation of Troops proceeding to India	1,776	1	3
Miscellaneous	292	4	10
£.	254,541	10	4

No. 34.—GENERAL ABSTRACT ACCOUNT of the Particulars comprised under the Head of "CHARGES GENERAL," in the Statement of the HOME EXPENDITURE (No. 3), in the Year ended the 30th April 1860.

	£. s. d.	£. s. d.
Salaries of the Secretary of State and of his Under Secretaries of State, and of the Members of the Council of India, and Salaries of the Secretaries and Officers of the Secretary of State for India in Council, deducting 7,098 *l.* 11 *s.* 10 *d.*, applied from the Fee Fund in part payment thereof	122,545 17 4	
Contingent Expenses of the Secretary of State for India in Council: viz.—		
Repairs to the East India House, Taxes, Rates and Tithes, Coals, Candles, Subscriptions to Charities, Printing, Stationery, Stamps, Bookbinding, Postage, and various petty Charges	27,368 10 –	
Auditor and Assistants under Act 21 & 22 Vict. c. 106, s. 52	425 – –	
East India Company, Expenses in respect of their Capital Stock and Dividends	2,928 1 6	
Annuities and Pensions	243,282 19 3	
Haileybury College	872 10 1	
Military College at Addiscombe	24,267 15 6	
Recruiting Charges:		
Pay of Officers and Non-commissioned Officers of the Depôt at Warley and in the Recruiting Districts, Pay of Recruits previous to embarkation, Bounty, Clothing, Arms, Accoutrements, &c., including Expenses of Engineer Cadets and Recruits studying the art of Sapping and Mining at Chatham	101,927 6 –	
Passage and Outfit of the Governor of Bombay, Fourth Ordinary Member of the Council of the Governor General of India, Officers on the Staff, Aides-de-Camp, Officers in charge of Recruits, and proceeding to join their Regiments, Volunteers for the Pilot Service, &c.:	£. s. d.	
Civil	11,102 15 –	
Military	99,675 9 7	
Marine	761 7 –	
	111,539 11 7	
Lord Clive's Fund; Payment for Pensions, &c.	84,242 2 7	
Law Charges	4,789 2 10	
Maintenance of Lunatics from India	7,022 5 9	
Burmah Donation Batta	575 18 11	
The Postmaster General, on account of Postage of the Despatches of the Government of India to and from India	4,187 7 7	
Gratuities to Families of Military Officers and others killed in action, or who have lost their lives in the Indian Mutiny	810 7 –	
On account of Cost of War Medals for Troops	12,728 19 –	
On account of Cultivation and Manufacture of Vegetable Products of India	45 7 2	
Miscellaneous; comprising Printing and Engraving Maps and Charts of India, Donations to Bengal Civil Fund and to Widows' Funds for the Home Service, Donations for Services and Relief, &c.	27,860 1 6	
		777,419 3 7
RECEIPTS taken in Reduction of Charges.		
Military College at Addiscombe, received from Cadets	16,613 9 7	
Law Charges, Amount recovered	291 11 4	
Haileybury College	23 – –	
Maintenance of Lunatics from India	301 9 9	
Passage and Outfit	648 15 –	
Recruiting Charges	160 – –	
Miscellaneous Home Receipts	8,076 6 2	
		26,114 11 10
	£.	751,304 11 9

No. 35.—GENERAL ABSTRACT ACCOUNT of Stores Exported to INDIA, in the Year ended 30th April 1860.

	BENGAL.				MADRAS.				BOMBAY.				TOTAL Invoice Amount of Stores Exported.
	Cost.	Establishment and Shipping Charges.	Freight.	TOTAL.	Cost.	Establishment and Shipping Charges.	Freight.	TOTAL.	Cost.	Establishment and Shipping Charges.	Freight.	TOTAL.	
CIVIL STORES:	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Stationery	22,622	905	636	24,163	15,033	601	282	15,916	9,150	366	206	9,722	49,801
Mint Stores	83,788	3,352	5,554	92,694	69,571	2,783	2,183	74,537	20,374	815	1,904	23,093	190,324
Public Works Stores	1,888	75	426	2,389	4,766	60	557	5,383	9,061	231	2,222	11,514	19,286
Miscellaneous Stores	9,559	382	176	10,117	1,152	39	176	1,367	585	23	51	659	12,143
£.	117,857	4,714	6,792	129,363	90,522	3,483	3,198	97,203	39,170	1,435	4,383	44,988	271,554
MILITARY STORES:													
Hospital Stores	20,154	806	489	21,449	12,680	507	194	13,381	32,067	1,283	868	34,218	69,048
Miscellaneous Stores	261,399	10,436	13,478	285,313	301,615	12,065	14,068	327,748	214,256	8,581	12,568	235,405	848,466
£.	281,553	11,242	13,967	306,762	314,295	12,572	14,262	341,129	246,323	9,864	13,436	269,623	917,514
Marine Stores	123,771	1,552	16,560	141,883	8,419	45	1,942	10,406	38,273	1,531	4,877	44,681	196,970
Total Amount of Stores Exported £.	523,181	17,508	37,319	578,008	413,236	16,100	19,402	448,738	323,766	12,830	22,696	359,292	1,386,038

PART II.

ESTIMATE OF REVENUE, EXPENDITURE,

AND CASH BALANCES,

1860-61;

AND A COMPARISON WITH THE ACTUAL ACCOUNTS OF 1859-60.

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No. I.—AN ESTIMATED ACCOUNT of the Gross Revenues of INDIA for the Year 1860-61, into the several Government Treasuries, and the Rates per Cent. for which the Gross Receipts were

REVENUES AND RECEIPTS:	1. GROSS RECEIPTS.	2. Repayments. — Allowances, Refunds, and Drawbacks.	3. NET RECEIPTS within the Year, after deducting Repayments.
Land Revenue, including Tributes and Subsidies from Native States, Excise Duties in Calcutta, Sayer and Abkarry Revenues, &c.:	£.	£.	£.
Land Revenue	18,146,551	13,720	18,132,831
Tributes and Subsidies	546,925	-	546,925
Excise Duties in Calcutta	50,925	-	50,925
Sayer Revenue	337,392	-	337,392
Abkarry ditto	1,187,564	-	1,187,564
Moturpha (Madras)	108,850	1,340	107,510
Miscellaneous Receipts in the Revenue Department	278,504	-	278,504
£.	20,656,711	15,060	20,641,651
Income Tax	803,550	-	803,550
Trade Taxes	213,980	-	213,980
Customs	3,768,677	57,300	3,711,377
Salt	3,391,630	50	3,391,580
Opium	5,638,699	-	5,638,699
Post Office Collections	701,101	150	700,951
Stamp Duties	832,670	8,660	824,010
Mint Receipts	322,960	-	322,960
Marine and Pilotage Receipts	130,982	-	130,982
Judicial Receipts (Fees, Fines, &c.)	394,764	-	394,764
Contributions from Native States on account of Contingents	252,862	-	252,862
Interest on Debt due by the Nizam and on other Accounts	57,534	-	57,534
Miscellaneous Receipts in the Civil and Political Departments	681,489	-	681,489
Ditto Public Works Department	673,607	-	673,607
Ditto Military Department	988,415	-	988,415
Total Revenue Receipts of all the Presidencies of India £.	39,509,631	81,220	39,428,411

Note.—The "Charges of Collection" necessarily include Salaries and Expenses of Offices charged

with the CHARGES of COLLECTION and other PAYMENTS out of those REVENUES; the NET RECEIPTS collected; converted into Sterling Money at the Rate of Two Shillings the Company's Rupee.

PAYMENTS OUT OF THE INCOME.					9.	10.	
4. Charges of Collection, including Cost and Charges of Salt and Opium.	5. Allowances and Assignments payable out of the Revenues, in accordance with Treaties or other Engagements.	6. Allowances to District and Village Officers and Enamdars, including Charitable Grants.	7. OTHER PAYMENTS.	8. TOTAL PAYMENTS out of the INCOME.	NET RECEIPTS into the several Government Treasuries.	Rate per Cent. for which the Gross Receipt was Collected.	
£.	£.	£.	£.	£.	£.		
1,993,153	1,422,865	1,152,272	216,052	4,784,342	15,857,309	9·648	
57,900	- - -	- - -	- - -	57,900	959,630	5·699	
169,466	- - -	- - -	- - -	169,466	3,541,911	4·496	
						Including Cost of Salt and Opium.	Excluding Cost of Salt and Opium.
775,059	- - -	- - -	- - -	775,059	2,616,521	22·852	9·065
1,268,916	- - -	- - -	- - -	1,268,916	4,369,783	22·503	2·791
522,973	- - -	- - -	- - -	522,973	177,978	74·593	
45,555	- - -	- - -	- - -	45,555	778,455	5·709	
- - -	- - -	- - -	- - -	- - -	322,960		
- - -	- - -	- - -	- - -	- - -	130,982		
- - -	- - -	- - -	- - -	- - -	394,764		
- - -	- - -	- - -	- - -	- - -	252,862		
- - -	- - -	- - -	- - -	- - -	57,534		
- - -	- - -	- - -	- - -	- - -	681,489		
- - -	- - -	- - -	- - -	- - -	673,607		
- - -	- - -	- - -	- - -	- - -	988,415		
4,833,022	1,422,865	1,152,272	216,052	7,624,211	31,804,200		

with Duties of Internal Administration, as well as with the Collection of the Revenues.

No. II.—AN ESTIMATED ACCOUNT of the TOTAL INCOME of the Revenue of INDIA, in the Year ending the 30th April 1861, together with an Account of the PUBLIC EXPENDITURE, including REPAYMENTS, ALLOWANCES, and DRAWBACKS, and ALLOWANCES and ASSIGNMENTS, and other PAYMENTS made out of the REVENUES, in accordance with Treaties or other Engagements, but exclusive of the Sums applied to the Reduction of Debt.

REVENUES AND RECEIPTS:	GROSS RECEIPTS, as stated in Column 1 of the Account of Income, No. I.	Number of Account.
ORDINARY:	£.	
Land Revenue, including Tributes and Subsidies from Native States, Excise Duties in Calcutta, Sayer and Abkarry Revenues, and Moturpha at Madras	20,656,711	1
Income Tax	803,550	,,
Trade Taxes	213,980	,,
Customs	3,768,677	
Salt	3,391,630	
Opium	5,638,699	
Post Office Collections	701,101	
Stamp Duties	832,670	,,
Mint Receipts	322,960	
Marine and Pilotage Receipts	130,982	,,
Judicial Receipts (Fees, Fines, &c.)	394,764	
Contributions from Native States on account of Contingents	252,862	
Interest on Debt due by the Nizam, and on other Accounts	57,534	
Miscellaneous Receipts in the Civil and Political Departments	681,489	3
Ditto in the Public Works Department	673,607	
Ditto in the Military Department	988,415	
	39,509,631	
EXCESS of EXPENDITURE over INCOME	6,558,365	
£.	46,067,996	

EXPENDITURE:		£.
Repayments, Allowances, Refunds and Drawbacks		81,220
PAYMENTS in realization of the REVENUE:	£.	
Charges of Collection	4,833,022	
Other Payments	216,052	
TOTAL PAYMENTS in the realization of the REVENUE, including Cost of Salt and Opium		5,049,074
Allowances and Assignments payable out of the Revenues, in accordance with Treaties or other Engagements		1,422,865
Allowances to District and Village Officers and Enamdars, including Charitable Grants		1,152,272
TOTAL of the Direct Claims and Demands upon the Revenues, including Charges of Collection and Cost of Salt and Opium		7,705,431
Charges in India, including Interest on Debt, and the Value of Stores received from England		31,905,454
Charges in England, excluding the Value of Stores supplied to India		5,384,340
Interest on Railway Capital, &c., guaranteed, in India and in England, deducting Net Traffic Receipts		1,072,771
£.		46,067,996

No. III.—AN ESTIMATED ACCOUNT of the NET PUBLIC INCOME of INDIA, in the Year ending 30th April 1861 (after abating the EXPENDITURE defrayed thereout by the several REVENUE DEPARTMENTS, and the ALLOWANCES, ASSIGNMENTS, and other PAYMENTS out of those REVENUES, made in accordance with Treaties or other Engagements), and of the actual Issues or Payments within the same Period, exclusive of the Sums applied to the Reduction of Debt.

REVENUES AND RECEIPTS:	£.	£.
Land Revenue, including Tributes and Subsidies from Native States, Excise Duties in Calcutta, Sayer and Abkarry Revenues, &c.	15,857,309	
Income and Trade Taxes	959,630	
Customs	3,541,911	
Salt, exclusive of Customs on Salt imported into Calcutta (included with the Customs Receipts)	2,616,521	
Opium	4,369,783	
Post Office Collections	177,978	
Stamp Duties	778,455	
Mint Receipts	322,960	
Marine and Pilotage Receipts	130,982	
Judicial Receipts (Fees, Fines, &c.)	394,764	
Contributions from Native States on account of Contingents	252,862	
Interest on Debt due by the Nizam, and on other Accounts	57,534	
Miscellaneous Receipts in the Civil and Political Departments	681,489	
Ditto - Public Works Department	673,607	
Ditto - Military Department	988,415	
	31,804,200	
EXCESS OF EXPENDITURE OVER INCOME	6,558,365	
£.	38,362,565	

CHARGES IN INDIA:	£.	£.
Charges of the Civil and Political Establishments, including Contingent Charges	3,684,451	
Judicial and Police Charges	4,004,500	
Buildings, Roads, and other Public Works, including Repairs and Military Buildings	4,084,001	
Military Charges	15,279,005	
Indian Navy and other Marine Charges	856,870	
Charges of the Eastern Settlements (exclusive of Charges of Collection, and other Payments out of the Revenues)	131,411	
Mint Charges	223,073	
Loss by exchange on Railway Transactions	473,324	
£.	28,736,635	
Interest on Debt	3,168,819	
		31,905,454
CHARGES IN ENGLAND:		
Dividends to Proprietors of East India Stock	629,968	
Interest on Home Public Debt	1,061,234	
Interest on temporary Loans, &c., in excess of Interest realized from Investments of Cash Balances	43,813	
Payments under the new Postal Arrangements with the Lords of the Treasury	62,229	
Transport of Troops	266,761	
Furlough and Retired Pay to Military and Marine Officers of the Indian Establishments, including Colonels' Allowances:		
Military £. 848,228		
Marine 37,430		
	885,658	
Retired Pay and Pensions of Persons of the late St. Helena Establishment, chargeable to India	809	
The Paymaster General, for Claims accrued against the Government of India in respect of Troops serving in India	1,395,961	
Payments under Act 4 Geo. 4, c. 71, on account of Retiring Pay, Pensions, &c., of Her Majesty's Troops serving or having served in India	60,000	
Civil Establishments of India, Absentee Allowances	71,559	
Ditto - Annuities of the Madras Civil Annuity Fund of 1818	4,800	
Ditto - Uncovenanted Service, Absentee Allowances	5,836	
Expenses incurred on account of Officers attaining Scientific Knowledge	3,024	
Expenses in connexion with the Magnetical Survey of India	2,517	
Mission to the Court of Persia	8,036	
The Paymaster General, in repayment of expenses incurred on account of Convicts transported from India to Australia	1,764	
Her Majesty's Establishments in China, portion of the Charge payable by India for the years 1857–58 and 1858–59	22,829	
Charges General, comprising the several Establishments at Home, Civil, Military and Maritime Pensions, Recruiting Charges and Miscellaneous Expenses, less Receipts operating in reduction thereof	728,336	
£.	5,255,134	
Oude Railway Company, preliminary and survey Expenses, Interest on Capital, &c.	13,160	
Red Sea and Indian Telegraph Company, paid Her Majesty's Paymaster General portion of Expenses and Interest chargeable to India	116,026	
		5,384,340
Interest on Railway Capital, &c. guaranteed:		
Amount paid in India	36,010	
Ditto - in England	1,479,921	
£.	1,515,931	
Deduct, Traffic Receipts of Railways	443,160	
		1,072,771
£.		38,362,565

No. IV.—ABSTRACT ACCOUNT of the BALANCES of CASH in the several TREASURIES of INDIA, on the 30th April 1860; the Amount of DEBT Estimated to be incurred and discharged during the Year 1860-61; the Amount of ADVANCES and REPAYMENTS on various Accounts; the SUPPLIES to and from LONDON and between the several PRESIDENCIES; and the BALANCES in the Indian Treasuries on the 30th April 1861; showing also the Estimated Amount of the CASH BALANCE in ENGLAND, and the Aggregate of the CASH BALANCES, both in INDIA and in ENGLAND, at the latter Date.

	£.	£.	£.
Aggregate of Balances in the several Indian Treasuries on the 30th April 1860		16,801,712	
DEBT INCURRED:			
Subscription to Indian Loans:	£.		
5 per Cent. Loan, dated 28th February 1857	7;270		
5½ per Cent. Loan, dated 31st May 1859	723,000		
4 per Cent. Loan of 1854-55	52,580		
Treasury Notes issued	230,750		
Treasury Bills	5,200		
Civil, Military, and other Service Funds	134,255		
Miscellaneous Deposits	162,747		
		1,315,802	
	£.	18,117,514	

	£.	£.	£.
DEBT DISCHARGED:			
5 per Cent. Loans of 1825-26 and 1829-30	2,100		
5 per Cent. Loan of 1841-42	3,000		
4 per Cent. Loan	70		
Tanjore Debt	37,500		
Temporary Loans	289,600		
		332,270	
Treasury Notes		221,620	
Treasury Bills		931,610	
Bills outstanding		344,960	
			1,830,460
Advances made by Government, including Tuccavee Advances:			
Advances		2,500,959	
Repayments		2,487,610	
Excess of Advances over Repayments			13,349
Supplies to London:			
Bills discharged, and Miscellaneous Remittances and Payments on account of London		8,023,900	
Less,—Bills drawn on England, Payments in England for Interest on India Loan Property, and Receipts in Repayment of Advances made in England to Service Funds, Net Traffic Receipts of Railways, &c.		3,511,057	
Excess Supplies to London			4,512,843
Balance of Supplies between the different Presidencies (on unadjusted accounts)			211,474
Balance of Cash in the Treasuries in India on the 30th April 1861			11,448,134
Local Indian Deficit			101,254
		£.	18,117,514

CASH BALANCES in the TREASURIES in INDIA on the 30th April 1861.

	£.	
GOVERNMENT of INDIA	3,740,198	
BENGAL	1,593,059	
NORTH WESTERN PROVINCES	1,346,846	
PUNJAUB	1,214,947	
MADRAS	1,640,695	
BOMBAY	1,912,389	
		11,448,134
Balance remaining in the Treasury in England on the same day		2,653,063
	£.	14,101,197

APPENDIX.

ESTIMATE OF REVENUE, EXPENDITURE, AND CASH BALANCES.

1860-61.

I.—District Revenue and Charges - - - - - pp. 70 to 80.
II.—Sundry Abstract Accounts - - - - - pp. 81 to 83.
III.—Comparison with the actual Accounts of 1859-60. - pp. 84 to 97.

No. 1.—AN ESTIMATED ACCOUNT of the GROSS REVENUES of the TERRITORIES and DEPARTMENTS under the immediate control of the Government of *India*, for the Year 1860-61, with the CHARGES of COLLECTION and other PAYMENTS out of those REVENUES; and the NET RECEIPTS into the several Government Treasuries.

	1.	2.	3.	PAYMENTS OUT OF THE INCOME.				8.
		REPAYMENTS.		4.	5.	6.	7.	
	GROSS RECEIPTS.	Allowances, Refunds, and Drawbacks.	Net Receipts within the Year, after deducting Repayments.	CHARGES of COLLECTION.	Allowances and Assignments payable out of the Revenues, in accordance with Treaties or other Engagements.	OTHER PAYMENTS.	TOTAL PAYMENTS out of the INCOME.	Net Receipts into the several Government Treasuries.
REVENUES AND RECEIPTS:	£.	£.	£.	£.	£.	£.	£.	£.
Income Tax	120,000	-	120,000	10,000	-	-	10,000	110,000
Tributes from the Nizam, Rajpoot, and other States	126,918	-	126,918	-	33,395	-	33,395	93,523
Mint Receipts	117,510	-	117,510	-	-	-	-	117,510
Marine Receipts	220	-	220	-	-	-	-	220
Judicial Receipts (Fees, Fines, &c.)	30,010	-	30,010	-	-	-	-	30,010
Contributions from Native States on account of Contingents	252,862	-	252,862	-	-	-	-	252,862
Interest on Debt due by the Nizam, and on other Accounts	38,754	-	38,754	-	-	-	-	38,754
Miscellaneous Receipts in the Civil and Political Departments	110,000	-	110,000	-	-	-	-	110,000
Ditto, Public Works Department	77,920	-	77,920	-	-	-	-	77,920
Ditto, Military Department	552,480	-	552,480	-	-	-	-	552,480
Revenues and Receipts from the—								
Nagpore Territory (Account No. 2)	399,280	-	399,280	47,210	84,900	-	132,110	267,170
Pegu and Martaban Provinces (Account No. 3)	516,740	-	516,740	68,120	-	-	68,120	448,620
Tenasserim Provinces (Account No. 4)	112,780	-	112,780	11,850	-	-	11,850	100,930
Oude Territory (Account No. 5)	1,308,740	-	1,308,740	111,050	229,200	-	340,250	968,490
District of Coorg (Account No. 6)	25,860	-	25,860	8,410	5,460	-	13,870	11,990
Pergunnah Bairseeah (Account No. 7)	8,560	-	8,560	2,400	-	-	2,400	6,160
Eastern Settlements (Account No. 8)	151,261	-	151,261	5,272	6,165	-	11,437	139,824
Bijaragooghur Districts, Miscellaneous Receipts	6,500	-	6,500	4,500	-	-	4,500	2,000
TOTAL REVENUES and RECEIPTS £.	3,956,395	-	3,956,395	268,812	359,120	-	627,932	3,328,463

No. 2.—AN ESTIMATED ACCOUNT of the GROSS REVENUES of the NAGPORE TERRITORY, for the Year 1860-61, with the CHARGES of COLLECTION and other PAYMENTS out of those REVENUES; the NET RECEIPTS into the several Government Treasuries, and the Rates per Cent. for which the Gross Receipts were collected.

	1. GROSS RECEIPTS.	2. REPAYMENTS. Allowances, Refunds, and Drawbacks.	3. Net Receipts within the Year, after deducting Repayments.	PAYMENTS OUT OF THE INCOME. 4. CHARGES of COLLECTION.	5. Allowances and Assignments payable out of the Revenues.	6. TOTAL PAYMENTS out of the INCOME.	7. NET RECEIPTS into the several Government Treasuries.	8. Rate per Cent. for which the Gross Receipt was Collected.
REVENUES AND RECEIPTS:	£.	£.	£.	£.	£.	£.	£.	
Land Revenue	294,600	-	294,600					
Sayer - ditto	30,000	-	30,000					
Abkarry ditto	44,580	-	44,580					
Miscellaneous Receipts in the Revenue Department	3,550	-	3,550					
	372,730	-	372,730	44,000	84,900	128,900	243,830	11·804
Customs	3,800	-	3,800	-	-	-	3,800	
Post Office Collections	9,000	-	9,000	3,070	-	3,070	5,930	34·111
Stamp Duties	5,450	-	5,450	140	-	140	5,310	2·568
Judicial Receipts (Fees, Fines, &c.)	2,570	-	2,570	-	-	-	2,570	
Miscellaneous Receipts in the Civil and Political Departments	2,400	-	2,400	-	-	-	2,400	
Ditto, Public Works Department	3,330	-	3,330	-	-	-	3,330	
TOTAL, carried to Account No. 1 £.	399,280	-	399,280	47,210	84,900	132,110	267,170	

No. 3.—AN ESTIMATED ACCOUNT of the GROSS REVENUES of the Provinces of PEGU and MARTABAN, for the Year 1860-61, with the CHARGES of COLLECTION and other PAYMENTS out of those REVENUES; the NET RECEIPTS into the Government Treasuries, and the Rates per Cent. for which the Gross Receipts were collected.

	1. GROSS RECEIPTS.	2. REPAYMENTS. Allowances, Refunds, and Drawbacks.	3. Net Receipts within the Year, after deducting Repayments.	PAYMENTS OUT OF THE INCOME. 4. CHARGES of COLLECTION.	5. OTHER PAYMENTS.	6. TOTAL PAYMENTS out of the INCOME.	7. NET RECEIPTS into the Government Treasuries.	8. Rate per Cent. for which the Gross Receipt was Collected.
REVENUES AND RECEIPTS:	£.	£.	£.	£.	£.	£.	£.	
Land Revenue	273,600	-	273,600					
Sayer - ditto	42,400	-	42,400					
Abkarry ditto	56,200	-	56,200					
Miscellaneous Receipts in the Revenue Department	330	-	330					
	372,530	-	372,530	49,500	-	49,500	323,030	13·287
Customs	101,670	-	101,670	8,600	-	8,600	93,070	8·458
Stamp Duties	9,000	-	9,000	350	-	350	8,650	3·889
Post Office Collections	9,100	-	9,100	9,670	-	9,670	Excess Charge 570	
Judicial Receipts (Fees, Fines, &c.)	11,000	-	11,000	-	-	-	11,000	
Marine Receipts	7,130	-	7,130	-	-	-	7,130	
Miscellaneous Receipts in the Civil and Political Departments	2,110	-	2,110	-	-	-	2,110	
Ditto, Public Works Department	4,200	-	4,200	-	-	-	4,200	
TOTAL, carried to Account No. 1 £.	516,740	-	516,740	68,120	-	68,120	448,620	

No. 4.—AN ESTIMATED ACCOUNT of the GROSS REVENUES of the TENASSERIM Provinces, for the Year 1860-61, with the CHARGES of COLLECTION and other PAYMENTS out of those REVENUES; the NET RECEIPTS into the Government Treasuries, and the Rates per Cent. for which the Gross Receipts were collected.

	1. GROSS RECEIPTS.	2. REPAYMENTS. Allowances, Refunds, and Drawbacks.	3. Net Receipts within the Year, after deducting Repayments.	PAYMENTS OUT OF THE INCOME. 4. CHARGES of COLLECTION.	5. OTHER PAYMENTS.	6. TOTAL PAYMENTS out of the INCOME.	7. NET RECEIPTS into the Government Treasuries.	8. Rate per Cent. for which the Gross Receipt was Collected.
REVENUES AND RECEIPTS:	£.	£.	£.	£.	£.	£.	£.	
Land Revenue	38,100		38,100					
Sayer - ditto	6,600		6,600					
Abkarry ditto	26,000		26,000					
Miscellaneous Receipts in the Revenue Department	640		640					
	71,340		71,340	8,100		8,100	63,240	11·353
Customs	28,050		28,050	3,150		3,150	24,900	11·229
Post Office	1,600		1,600	600		600	1,000	37·5
Judicial Receipts (Fees, Fines, &c.)	10,960		10,960				10,960	
Marine Receipts	250		250				250	
Miscellaneous Receipts in the Civil and Political Departments	190		190				190	
Ditto, Public Works Department	390		390				390	
TOTAL, carried to Account No. 1 £.	112,780		112,780	11,850		11,850	100,930	

No. 5.—AN ESTIMATED ACCOUNT of the GROSS REVENUES of the OUDE TERRITORY, for the Year 1860-61, with the CHARGES of COLLECTION and other PAYMENTS out of those REVENUES; the NET RECEIPTS into the several Government Treasuries, and the Rates per Cent. for which the Gross Receipts were collected.

	1. GROSS RECEIPTS.	PAYMENTS OUT OF THE INCOME. 2. CHARGES of COLLECTION.	3. Allowances and Assignments payable out of the Revenues.	4. TOTAL PAYMENTS out of the INCOME.	5. NET RECEIPTS into the several Government Treasuries.	6. Rate per Cent. for which the Gross Receipt was Collected.
REVENUES AND RECEIPTS:	£.	£.	£.	£.	£.	
Land Revenue	1,030,600					
Sayer ditto	7,600					
Abkarry ditto	70,000					
Miscellaneous Receipts in the Revenue Department	1,890					
	1,110,090	100,500	229,200	329,700	780,390	9·053
Trade Tax	113,980				113,980	
Post Office Collections	16,500	8,400		8,400	8,100	50·909
Stamp Duties	19,470	2,150		2,150	17,320	11·042
Miscellaneous Receipts in the Civil and Political Departments	200				200	
Ditto, Public Works Department	34,200				34,200	
Judicial Receipts (Fees, Fines, &c.)	14,300				14,300	
TOTAL, carried to Account No. 1 £.	1,308,740	111,050	229,200	340,250	968,490	

No. 6.—AN ESTIMATED ACCOUNT of the GROSS REVENUES of the DISTRICT of COORG, for the Year 1860–61, with the CHARGES of COLLECTION and other PAYMENTS out of those REVENUES; the NET RECEIPTS into the Commissioner's Treasury, and the Rate per Cent. for which the Gross Receipt was collected.

	1.	PAYMENTS OUT OF THE INCOME.				6.	7.
	GROSS RECEIPTS.	2. CHARGES of COLLECTION.	3. OTHER PAYMENTS.	4. Allowances and Assignments payable out of the Revenues.	5. TOTAL PAYMENTS out of the INCOME.	NET RECEIPTS into the Commissioner's Treasury.	Rate per Cent. for which the Gross Receipt was Collected.
REVENUES AND RECEIPTS:	£.	£.	£.	£.	£.	£.	
Land Revenue	13,300						
Abkarry ditto	3,300						
Taxes on Houses and Shops	9,260						
Sale of Cardamoms and Sandal Wood							
Fees, Fines, and Miscellaneous Receipts							
TOTAL, carried to Account, No. 1 - £.	25,860	8,410	- - -	5,460	13,870	11,990	32·521

No. 7.—AN ESTIMATED ACCOUNT of the GROSS REVENUES of the PERGUNNAH BAIRSEEAH, for the Year 1860–61, with the CHARGES of COLLECTION and other PAYMENTS out of those REVENUES, the NET RECEIPTS into the Government Treasury, and the Rate per Cent for which the Gross Receipt was collected.

	1.	PAYMENTS OUT OF THE INCOME.			5.	6.
	GROSS RECEIPTS.	2. CHARGES of COLLECTION.	3. Allowances and Assignments payable out of the Revenues, in accordance with Treaties or other Engagements.	4. TOTAL PAYMENTS out of the INCOME.	NET RECEIPTS into the Government Treasury.	Rate per Cent. for which the Gross Receipt was Collected.
REVENUES AND RECEIPTS:	£.	£.	£.	£.	£.	
Sayer	600					
Miscellaneous Receipts	260					
Land Revenue	7,700					
TOTAL, carried to Account No. 1 - £.	8,560	2,400	- - -	2,400	6,160	28·037

No. 8.—AN ESTIMATED ACCOUNT of the GROSS REVENUES of the EASTERN SETTLEMENTS, for the Year 1860-61, with the CHARGES of COLLECTION and other PAYMENTS out of those REVENUES; the NET RECEIPTS into the several Government Treasuries, and the Rates per Cent. for which the Gross Receipts were collected.

REVENUES AND RECEIPTS:	1. GROSS RECEIPTS.	PAYMENTS OUT OF THE INCOME. 2. CHARGES of COLLECTION.	3. Allowances and Assignments payable out of the Revenues.	4. TOTAL PAYMENTS out of the INCOME.	5. NET RECEIPTS into the several Government Treasuries.	6. Rate per Cent. for which the Gross Receipt was Collected.
PRINCE of WALES' ISLAND:	£.	£.	£.	£.	£.	
Opium Farms, Arrack, Toddy, Baung and Market Farms, Quit and Ground-rents, Sale of Waste and Unoccupied Lands, Fees, &c.	32,080	950	2,280	3,230	28,850	2·961
Post Office Collections	1,050	93	- - -	93	957	8·857
Marine Receipts, Registry Fees, &c.	180	- - -	- - -	- - -	180	
Judicial Receipts (Fees, Fines, &c.)	2,250	- - -	- - -	- - -	2,250	
TOTAL PRINCE of WALES' ISLAND (Penang) - £.	35,560	1,043	2,280	3,323	32,237	
SINGAPORE:						
Opium Farms, Arrack, Toddy, Baung and Market Farms, Quit and Ground-rents, Sale of Waste Lands, Pawnbrokers' Licenses, Fees, &c.	82,361	2,118	2,150	4,268	78,093	2·571
Post Office Collections	7,640	1,300	- - -	1,300	6,340	17·015
Marine Receipts, Registry Fees, &c.	252	- - -	- - -	- - -	252	
Judicial Receipts (Fees, Fines, &c.)	1,940	- - -	- - -	- - -	1,940	
TOTAL SINGAPORE - - £.	92,193	3,418	2,150	5,568	86,625	
MALACCA:						
Opium Farms, Arrack, Toddy, Baung and Market Farms, Rent of the Tin of Malacca and Nanning Land Revenue, Pawnbrokers' Licenses, Fees, &c.	15,932	811	1,735	2,546	13,386	5·0903
Post Office Collections	101	- - -	- - -	- - -	101	
Judicial Receipts (Fees, Fines, &c.)	345	- - -	- - -	- - -	345	
TOTAL MALACCA - - £.	16,378	811	1,735	2,546	13,832	
	£.					
The separate Settlements to which the following Receipts attach, are not distinguished in the Statements at present received:						
Receipts of the Civil and Political Departments	1,050	- - -	- - -	- - -	1,050	
Receipts of the Public Works Department	6,080	- - -	- - -	- - -	6,080	
TOTAL EASTERN SETTLEMENTS - £.	151,261	5,272	6,165	11,437	139,824	
ABSTRACT ACCOUNT of the REVENUES of the EASTERN SETTLEMENTS:						
Farms, Rents, Licenses, Fees, &c.	130,373	3,879	6,165	10,044	120,329	2·975
Post Office Collections	8,791	1,393	- - -	1,393	7,398	15·845
Marine Receipts	432	- - -	- - -	- - -	432	
Judicial Receipts	4,535	- - -	- - -	- - -	4,535	
Miscellaneous Receipts in the Civil and Political Departments	1,050	- - -	- - -	- - -	1,050	
Ditto, Public Works Department	6,080	- - -	- - -	- - -	6,080	
TOTAL EASTERN SETTLEMENTS, carried to Account No. 1 - £.	151,261	5,272	6,165	11,437	139,824	

No. 9.—AN ESTIMATED ACCOUNT of the GROSS REVENUES of the PRESIDENCY of BENGAL, for the Year 1860–61, with the CHARGES of COLLECTION and other PAYMENTS out of those REVENUES; the NET RECEIPTS into the several Government Treasuries, and the Rates per Cent. for which the Gross Receipts were collected.

	1. GROSS RECEIPTS.	2. Repayments. Allowances, Refunds, and Drawbacks.	3. NET RECEIPTS within the Year, after deducting Repayments.	PAYMENTS OUT OF THE INCOME. 4. Charges of Collection, including Cost and Charges of Salt and Opium.	5. Allowances and Assignments payable out of the Revenues, in accordance with Treaties or other Engagements.	6. OTHER PAYMENTS.	7. TOTAL PAYMENTS out of the INCOME.	8. NET RECEIPTS into the several Government Treasuries.	9. Rate per Cent. for which the Gross Receipt was Collected.
REVENUES AND RECEIPTS:									
Land Revenue, including Tributes and Subsidies from Native States, Excise Duties in Calcutta, Sayer and Abkarry Revenues, &c.:	£.	£.	£.	£.	£.	£.	£.	£.	
Land Revenue	3,755,750	10,000	3,745,750						
Excise Duties in Calcutta	50,925	- -	50,925						
Sayer Revenue	38,406	- -	38,406						
Abkarry ditto	382,614	- -	382,614						
Miscellaneous Receipts in the Revenue Department	28,700	- -	28,700						
£.	4,256,395	10,000	4,246,395	316,380	164,689	56,300	537,369	3,709,026	7·433
Income Tax	150,000	- -	150,000	11,000	- - -	- -	11,000	139,000	7·333
Customs	2,088,910	- -	2,088,910	55,500	- - -	- -	55,500	2,033,410	2·656
									Including Cost of Salt and Opium. / Excluding Cost of Salt and Opium.
Salt	1,660,850	- -	1,660,850	491,293	- - -	- -	491,293	1,169,557	29·580 / 9·121
Opium	4,005,899	- -	4,005,899	1,234,408	- - -	- -	1,234,408	2,771,491	30·814 / 3·754
Post Office Collections	157,130	- -	157,130	117,410	- - -	- -	117,410	39,720	74·721
Stamp Duties	352,600	- -	352,600	19,080	- - -	- -	19,080	333,520	5·411
Marine and Pilotage Receipts	69,050	- -	69,050	- -	- - -	- -	- -	69,050	
Judicial Receipts (Fees, Fines, &c.)	131,470	- -	131,470	- -	- - -	- -	- -	131,470	
Miscellaneous Receipts in the Civil and Political Departments	43,815	- -	43,815	- -	- - -	- -	- -	43,815	
Ditto - - - - - - - Public Works Department	128,737	- -	128,737	- -	- - -	- -	- -	128,737	
TOTAL BENGAL PRESIDENCY £.	13,044,856	10,000	13,034,856	2,245,071	164,689	56,300	2,466,060	10,568,796	

No. 10.—AN ESTIMATED ACCOUNT of the GROSS REVENUES of the NORTH WESTERN PROVINCES, including the Annexed Territories, for the Year 1860-61, with the CHARGES of COLLECTION and other Payments out of those REVENUES; the NET RECEIPTS into the several Government Treasuries, and the Rates per Cent. for which the Gross Receipts were Collected.

	1.	2.	3.	PAYMENTS OUT OF THE INCOME.				8.	9.
	GROSS RECEIPTS.	Repayments. Allowances, Refunds, and Drawbacks.	NET RECEIPTS within the Year, after deducting Repayments.	4. CHARGES of COLLECTION.	5. Allowances and Assignments payable out of the Revenues, in accordance with Treaties or other Engagements.	6. OTHER PAYMENTS.	7. TOTAL PAYMENTS out of the INCOME.	NET RECEIPTS into the several Government Treasuries.	Rate per Cent. for which the Gross Receipt was Collected.
REVENUES AND RECEIPTS:									
Land, Sayer and Abkarry Revenues, &c.:	£.	£.	£.	£.	£.	£.	£.	£.	
Land Revenue	4,035,000	- - -	4,035,000						
Sayer ditto	10,000	- - -	10,000						
Abkarry ditto	220,000	- - -	220,000						
Miscellaneous Receipts in the Revenue Department	10,000	- - -	10,000						
	4,275,000	- - -	4,275,000	403,000	100,000	38,000	541,000	3,734,000	9·426
Income Tax Receipts	120,000	- - -	120,000	10,000	- - -	- - -	10,000	110,000	8·333
Customs	43,000	- - -	43,000	5,543	- - -	- - -	5,543	37,457	12·891
Salt	500,000	- - -	500,000	64,457	- - -	- - -	64,457	435,543	12·891
Post Office Collections	160,000	- - -	160,000	120,000	- - -	- - -	120,000	40,000	75·000
Stamp Duties	150,000	- - -	150,000	5,000	- - -	- - -	5,000	145,000	3·333
Judicial Receipts (Fees, Fines, &c.)	35,000	- - -	35,000	- - -	- - -	- - -	- - -	35,000	
Interest on Tuccavee Advances, and on other Accounts	1,500	- - -	1,500	- - -	- - -	- - -	- - -	1,500	
Miscellaneous Receipts in the Civil and Political Departments	57,500	- - -	57,500	- - -	- - -	- - -	- - -	57,500	
Ditto - Public Works Department	187,500	- - -	187,500	- - -	- - -	- - -	- - -	187,500	
TOTAL NORTH WESTERN PROVINCES - £.	5,529,500	- - -	5,529,500	608,000	100,000	38,000	746,000	4,783,500	

No. 11.—AN ESTIMATED ACCOUNT of the GROSS REVENUES *of the PUNJAUB TERRITORIES, for the Year 1860-61, with the* CHARGES *of* COLLECTION *and other* PAYMENTS *out of those* REVENUES; *the* NET RECEIPTS *into the several Government Treasuries, and the Rates per Cent. for which the Gross Receipts were Collected.*

REVENUES AND RECEIPTS:	1. GROSS RECEIPTS.	2. Repayments. Allowances, Refunds, and Drawbacks.	3. NET RECEIPTS within the Year, after deducting Repayments.	PAYMENTS OUT OF THE INCOME. 4. CHARGES of COLLECTION.	5. Allowances and Assignments payable out of the Revenues, in accordance with Treaties or other Engagements.	6. OTHER PAYMENTS.	7. TOTAL PAYMENTS out of the INCOME.	8. NET RECEIPTS into the several Government Treasuries.	9. Rate per Cent. for which the Gross Receipt was Collected.
Land, Sayer, and Abkarry Revenues, &c.:	£.	£.	£.	£.	£.	£.	£.	£.	
Land Revenue	1,800,000	-	1,800,000						
Sayer Revenue	35,000	-	35,000						
Abkarry Revenue	75,000	-	75,000						
Miscellaneous Receipts in the Revenue Department	13,550	-	13,550						
	1,923,550	-	1,923,550	213,583	190,000	7,852	411,435	1,512,115	11·103
Trade Taxes and Income Tax	180,000	-	180,000	5,000	-	-	5,000	175,000	2·777
Salt	205,000	-	205,000	26,343	-	-	26,343	178,657	12·850
Customs	264,500	-	264,500	37,367	-	-	37,367	227,133	14·127
Post Office Collections	109,700	150	109,550	55,100	-	-	55,100	54,450	50·227
Stamp Duties	58,200	500	57,700	10,600	-	-	10,600	47,100	18·213
Judicial Receipts (Fees, Fines, &c.)	67,300	-	67,300	-	-	-	-	67,300	
Miscellaneous Receipts in the Civil and Political Departments	350,456	-	350,456	-	-	-	-	350,456	
Ditto - Public Works Department	115,300	-	115,300	-	-	-	-	115,300	
Interest on Tuccavee Advances	40	-	40	-	-	-	-	40	
TOTAL PUNJAUB TERRITORIES £.	3,274,046	650	3,273,396	347,993	190,000	7,852	515,845	2,727,551	

No. 12.—AN ESTIMATED ACCOUNT of the GROSS REVENUES of the PRESIDENCY of MADRAS, for the Year 1860-61, with the CHARGES of COLLECTION and other PAYMENTS out of those REVENUES; the NET RECEIPTS into the several Government Treasuries, and the Rates per Cent. for which the Gross Receipts were Collected.

REVENUES AND RECEIPTS:	1. GROSS RECEIPTS.	2. Repayments, Allowances, Refunds, and Drawbacks.	3. NET RECEIPTS within the Year, after deducting Repayments.	PAYMENTS OUT OF THE INCOME. 4. Charges of Collection, including Cost and Charges of Salt.	5. Allowances and Assignments payable out of the Revenues, in accordance with Treaties or other Engagements.	6. Charitable Grants in lieu of resumed Lands, Privileges, and Offices, &c.	7. TOTAL PAYMENTS out of the INCOME.	8. NET RECEIPTS into the several Government Treasuries.	9. Rate per Cent. for which the Gross Receipt was Collected.
Land Revenue, including Subsidies from Native States, Abkarry and Moturpha Revenues, &c.:	£.	£.	£.	£.	£.	£.	£.	£.	
Land Revenue	3,935,000	- -	3,935,000						
Subsidies from Mysore, Travancore, and Cochin	344,640	- -	344,640						
Abkarry	309,870	- -	309,870						
Moturpha	108,850	1,340	107,510						
Miscellaneous Receipts in the Revenue Department	61,730	- -	61,730						
	4,760,090	1,340	4,758,750	561,290	508,150	95,160	1,164,600	3,594,150	11·791
Customs:									
Land £. 24,000									
Sea 230,670									
	254,670	3,710	250,960	17,780	- -	- -	17,780	233,180	6·981
Income Tax Receipts	180,000	- -	180,000	10,000	- -	- -	10,000	170,000	5·555
									Including Cost of Salt. / Excluding Cost of Salt.
Salt	692,230	- -	692,230	157,360	- -	- -	157,360	534,870	22·732 / 4·273
Post Office Collections	99,200	- -	99,200	77,610	- -	- -	77,610	21,590	78·235
Stamp Duties	127,950	8,160	119,790	4,720	- -	- -	4,720	115,070	3·688
Mint Receipts	145,600	- -	145,600	- -	- -	- -	- -	145,600	
Marine Receipts	11,980	- -	11,980	- -	- -	- -	- -	11,980	
Interest Receipts	5,130	- -	5,130	- -	- -	- -	- -	5,130	
Judicial Receipts (Fees, Fines, &c.)	44,650	- -	44,650	- -	- -	- -	- -	44,650	
Miscellaneous Receipts in the Civil and Political Departments	55,990	- -	55,990	- -	- -	- -	- -	55,990	
Ditto - Public Works Department	42,220	- -	42,220	- -	- -	- -	- -	42,220	
Ditto - Military Department	188,030	- -	188,030	- -	- -	- -	- -	188,030	
TOTAL MADRAS PRESIDENCY £.	6,607,740	13,210	6,594,530	828,760	508,150	95,160	1,432,070	5,162,460	

No. 13.—AN ESTIMATED ACCOUNT of the GROSS REVENUES of the PRESIDENCY *of BOMBAY, for the Year 1860–61, with the CHARGES of COLLECTION and other PAYMENTS out of those REVENUES; the NET RECEIPTS into the several Government Treasuries, and the Rates per Cent. for which the Gross Receipts were Collected.*

REVENUES AND RECEIPTS:		1. GROSS RECEIPTS.	2. Repayments. Allowances, Refunds, and Drawbacks.	3. NET RECEIPTS within the Year, after deducting Repayments.	PAYMENTS OUT OF THE INCOME. 4. CHARGES of COLLECTION.	5. Allowances and Assignments payable out of the Revenues, in accordance with Treaties or other Engagements.	6. Allowances to District and Village Officers and Enamdars, including Charitable Grants.	7. OTHER PAYMENTS.	8 TOTAL PAYMENTS out of the INCOME.	9. NET RECEIPTS into the several Government Treasuries.	10. Rate per Cent. for which the Gross Receipt was Collected.
		£.	£.	£.	£.	£.	£.	£.	£.	£.	
Land and Sayer Revenues, including Tributes and Subsidies from Native States:											
Land Revenue		2,648,098	3,300	2,644,798							
Tributes and Subsidies from Native States		75,367		75,367							
Sayer		145,183		145,183							
Miscellaneous Receipts in the Revenue Department		11,118		11,118							
		2,879,766	3,300	2,876,466	227,281	61,216	1,005,943	92,600	1,387,040	1,489,426	7·892
Income Tax		127,550		127,550	10,000				10,000	117,550	7·840
Customs:	£. £.										
Land Customs	25,572										
Sea Customs—On Goods imported	786,900										
Ditto exported	50,000										
On Tobacco	15,500										
	852,400										
Registry Fees and Miscellaneous Collections in the Customs Department	61,105										
		939,077	50,950	888,127	38,166				38,166	849,961	4·064
Salt:											
Excise Duty	326,600										
Produce of Government Salt Pans	6,950										
		333,550	50	333,500	35,606				35,606	297,894	10·675
Opium Passes and Opium:											
Opium Passes	1,600,000										
Retail Sale, &c., of Opium	32,800										
		1,632,800		1,632,800	34,508				34,508	1,598,292	2·113
Post Office Collections		114,530		114,530	100,025				100,025	14,505	87·335
Stamp Duties		110,000		110,000	3,515				3,515	106,485	3·195
Mint Receipts		59,850		59,850						59,850	
Marine and Dock Dues		34,670		34,670						34,670	
Judicial Receipts (Fees, Fines, &c.)		33,754		33,754						33,754	
Interest on Tuccavee Advances, and on other Accounts		11,500		11,500						11,500	
Miscellaneous Receipts in the Civil and Political Departments		55,696		55,696						55,696	
Ditto ditto Public Works Department		65,250		65,250						65,250	
Ditto ditto Military Department		247,905		247,905						247,905	
Revenues and Receipts of the Province of Sind (*see* Account, No. 14)		451,196	3,060	448,136	85,285	39,690	51,169	21,300	197,444	250,692	
TOTAL BOMBAY PRESIDENCY.	£.	7,097,094	57,360	7,039,734	534,386	100,906	1,057,112	113,900	1,806,304	5,233,430	

No. 14.—AN ESTIMATED ACCOUNT of the GROSS REVENUES of the PROVINCE of SIND, for the Year 1860-61, with the CHARGES of COLLECTION and other PAYMENTS out of those REVENUES; the NET RECEIPTS into the several Government Treasuries, and the Rates per Cent. for which the Gross Receipts were Collected.

REVENUES AND RECEIPTS:	1. GROSS RECEIPTS.	2. Repayments. Allowances, Refunds, and Drawbacks.	3. NET RECEIPTS, within the Year, after deducting Repayments.	PAYMENTS OUT OF THE INCOME. 4. CHARGES of COLLECTION.	5. Allowances and Assignments payable out of the Revenues, in accordance with Treaties or other Engagements.	6. Allowances to Enamdars, &c.	7. OTHER PAYMENTS.	8. TOTAL PAYMENTS out of the INCOME.	9. NET RECEIPTS into the several Government Treasuries.	10. Rate per Cent. for which the Gross Receipt was Collected.
Land and Sayer Revenues, &c.:	£.	£.	£.	£.	£.	£.	£.	£.	£.	
Land Revenues	314,803	420	314,383							
Sayer ditto	21,603	- - -	21,603							
Miscellaneous Receipts in the Revenue Department	603	- - -	603							
£.	337,009	420	336,589	50,330	39,690	51,169	21,300	162,489	174,100	14·932
Income Tax	26,000	- - -	26,000	1,900	- - -	- - -	- - -	1,900	24,100	7·308
Customs	45,000	2,640	42,360	3,360	- - -	- - -	- - -	3,360	39,000	7·467
Post Office Collections	15,550	- - -	15,550	29,695	- - -	- - -	- - -	29,695	Excess of Payments. 14,145	
Marine Receipts	7,250	- - -	7,250	- - -	- - -	- - -	- - -	- - -	7,250	
Judicial Receipts (Fees, Fines, &c.)	9,215	- - -	9,215	- - -	- - -	- - -	- - -	- - -	9,215	
Interest on Advances	610	- - -	610	- - -	- - -	- - -	- - -	- - -	610	
Miscellaneous Receipts in the Civil and Political Departments	2,082	- - -	2,082	- - -	- - -	- - -	- - -	- - -	2,082	
Ditto - Public Works Department	8,480	- - -	8,480	- - -	- - -	- - -	- - -	- - -	8,480	
TOTAL PROVINCE of SIND (carried to Account, No. 13) £.	451,196	3,060	448,136	85,285	39,690	51,169	21,300	197,444	250,692	

No. 15.—GENERAL ABSTRACT ACCOUNT of the ESTIMATED RECEIPTS and DISBURSEMENTS of the several PRESIDENCIES of INDIA, for the Year ended 30th April 1861, showing the Local Surplus or Deficit at each Presidency.

	Number of Account.	Territories and Departments under the immediate Control of the Government of India.	BENGAL.	NORTH WESTERN PROVINCES.	PUNJAUB.	MADRAS.	BOMBAY, including SIND.	TOTAL of INDIA.
NET REVENUES AND RECEIPTS:		£.	£.	£.	£.	£.	£.	£.
Per Account	1	3,328,463	—	—	—	—	—	—
Ditto	9	- - -	10,568,796	—	—	—	—	—
Ditto	10	- - -	- - -	4,783,500	—	—	—	—
Ditto	11	- - -	- - -	- - -	2,727,551	—	—	—
Ditto	12	- - -	- - -	- - -	- - -	5,162,460	—	—
Ditto	13	- - -	- - -	- - -	- - -	- - -	5,233,430	—
TOTAL NET RECEIPTS - - - £.		3,328,463	10,568,796	4,783,500	2,727,551	5,162,460	5,233,430	31,804,200
EXPENDITURE:								
Charges of the Civil and Political Establishments of India, including Contingent Charges		1,284,741	580,405	660,490	265,948	498,610	394,257	3,684,451
Judicial and Police Charges		471,140	813,375	913,500	506,190	659,250	641,045	4,004,500
Buildings, Roads and other Public Works, including Repairs and Military Buildings		1,331,150	510,323	535,000	434,583	740,530	532,415	4,084,001
Military Charges		7,574,030	- - -	- - -	326,000	4,119,160	3,259,815	15,279,005
Indian Navy and other Marine Charges		86,500	340,240	- - -	- - -	38,560	391,570	856,870
Charges of the Eastern Settlements		131,411	- - -	- - -	- - -	- - -	- - -	131,411
Loss by Exchange on Railway Transactions		233,834	- - -	- - -	- - -	91,740	147,750	473,324
Mint Charges		55,733	- - -	- - -	- - -	139,920	27,420	223,073
Interest on Debt		2,966,725	6,000	1,000	29,174	59,170	106,750	3,168,819
TOTAL EXPENDITURE - - - £.		14,135,264	2,250,343	2,109,990	1,561,895	6,346,940	5,501,022	31,905,454
Local Deficit, carried to Account, No. 16		10,806,801	- - -	- - -	- - -	1,184,480	267,592	Net Local Deficit, 101,254
Local Surplus, carried to Account, No. 16		- - -	8,318,453	2,673,510	1,165,656	- - -	- - -	
£.		3,328,463	10,568,796	4,783,500	2,727,551	5,162,460	5,233,430	31,804,200

Charges defrayed in England (per Account, No. III.) - - -	£. 5,384,340
Interest on Indian Railway Capital guaranteed - - -	1,072,771
Local Deficit brought down - - - - - - -	101,254
Excess of Expenditure over Income - - - - - -	£. 6,558,365

No. 16.—AN ACCOUNT of the BALANCES of PUBLIC MONEY in the several Treasuries of INDIA, the Year 1860-61; the AMOUNT of ADVANCES and REPAYMENTS on various Accounts; the BALANCES in the Indian Treasuries, on the 30th April 1861.

	Territories and Departments under the immediate Control of the Government of India.	BENGAL.	NORTH WESTERN PROVINCES.	PUNJAUB TERRITORIES.	MADRAS.	BOMBAY.	TOTAL.
	£.	£.	£.	£.	£.	£.	£.
Cash Balances in the Indian Treasuries on 30th April 1860 - - -	4,951,288	1,438,149	2,597,236	1,395,729	2,424,695	3,994,615	16,801,712
DEBT Incurred:							
Loans, at 4, 5, and 5½ per cent. - -	782,850	—	—	—	—	—	
Treasury Notes issued - - -	230,000	- -	- -	- -	550	200	
Treasury Bills issued - - -	5,000	- -	- -	- -	- -	200	
Bills outstanding - - - -	460,000	- -	- -	- -	- -	500,000	
Received on account of Civil, Military and other Service Funds - -	820,000	- -	- -	- -	341,410	228,645	
Miscellaneous Deposits - - -	847,900	1,836,167	755,300	1,108,200	716,360	648,093	
TOTAL DEBT Incurred - - £.	3,145,750	1,836,167	755,300	1,108,200	1,058,320	1,378,038	9,281,775
Advances made by Government, repaid, including Tuccavee Advances -	578,887	326,960	20,000	199,690	1,309,670	52,403	2,487,610
SUPPLIES from LONDON:							
Bills on the Secretary of State for India, for Interest of Indian Debt -	2,500	- -	- -	- -			
Bills on the Secretary of State for India, for Interest on Claims on the late Rajah of Tanjore - - -	- - -	- -	- -	- -	45,490	—	
Other Bills on the Secretary of State for India - - - - -	10,000	- -	- -	- -	- -	19,300	
Dividends on Stock of the Transfer Loans, paid in England - - -	80,000	—	—	—	—	—	
Advances made in England, repaid -	493,000	900	- -	- -	240,510	180,850	
Miscellaneous, including Credits to Her Majesty's Government - - -	53,193	- -	- -	- -	19,020	—	
Invoice Value of Stores - - -	470,000	- -	- -	- -	489,820	458,980	
Receipts on account of Indian Railways, under Deeds of Contract with the respective Railway Companies -	- - -	- -	- -	- -	- -	67,020	
Loss by Exchange on Railway Transactions - - - - - -	233,834	- -	- -	- -	91,740	147,750	
TOTAL SUPPLIES from LONDON - £.	1,342,527	900	- -	- -	886,580	873,900	3,103,907
ACCOUNTS Current between the Presidencies:							
Bills drawn, Remittances of Treasure and Advances and Disbursements (Excess Credits to Territories and Departments under the immediate control of the Government of India, and to the Madras and Bombay Presidencies) - - - - - -	12,205,270	- -	- -	- -	732,570	125,154	13,062,994
Excess of Income over Expenditure (Account, No. 15) - - -	- - -	8,318,453	2,673,510	1,165,656	- -	- -	12,157,619
£.	22,223,722	11,920,629	6,046,046	3,869,275	6,411,835	6,424,110	56,995,617

on 30th April 1860; the AMOUNT of DEBT estimated to be Incurred and Discharged during SUPPLIES to and from LONDON, and between the several Presidencies; and the Estimated

	Territories and Departments under the immediate Control of the Government of India.	BENGAL.	NORTH WESTERN PROVINCES.	PUNJAUB TERRITORIES.	MADRAS.	BOMBAY.	TOTAL.
	£.	£.	£.	£.	£.	£.	£.
DEBT Discharged:							
Loans	5,170	- -	- -	289,600	37,500	—	
Treasury Bills	194,800	- -	- -	- -	55,650	681,160	
Treasury Notes	220,200	- -	- -	- -	1,120	300	
Bills outstanding	384,744	4,000	- -	- -	- -	916,216	
Payments on account of Civil, Military and other Service Funds	790,000	- -	- -	- -	279,000	186,800	
Miscellaneous Deposits	842,680	1,761,530	751,000	1,143,000	723,200	528,763	
TOTAL DEBT Discharged - - £.	2,437,594	1,765,530	751,000	1,432,600	1,096,470	2,313,239	9,796,433
Advances repayable, including Tuccavee Advances	661,269	261,400	30,000	166,100	1,244,010	138,180	2,500,959
SUPPLIES to LONDON:							
Bills drawn by the Secretary of State for India, discharged	5,000	- -	- -	- -	4,000	100	
Bills on Her Majesty's Government, transmitted	37,000	—	—	—	—	—	
Supplies to Her Majesty's Government, repayable in England	1,695,360	- -	- -	- -	20,320	11,600	
Miscellaneous	39,500	- -	- -	- -	60,520	—	
Payments on account of the Irrigation and Canal Company	- - -	- -	- -	- -	150,000	—	
Payments on account of Indian Railways, under Deeds of Contract with the respective Railway Companies	3,090,000	- -	- -	- -	1,070,000	1,840,000	
TOTAL SUPPLIES to LONDON - £.	4,866,860	- -	- -	- -	1,305,340	1,851,700	8,023,900
ACCOUNTS Current between the Presidencies:							
Bills paid, Remittances of Treasure and Advances and Disbursements (Excess Debits to other Presidencies at Bengal, North Western Provinces and Punjaub)	- - -	8,300,640	3,918,200	1,055,628	- -	- -	13,274,468
Excess of Expenditure over Income (Account, No. 15)	10,517,801	- -	- -	- -	1,125,320	208,602	11,851,723
Cash Balances in the several Treasuries on the 30th April 1861	3,740,198	1,593,059	1,346,846	1,214,947	1,640,695	1,912,389	11,448,134
£.	22,223,722	11,920,629	6,046,046	3,869,275	6,411,835	6,424,110	56,895,617

No. 17.—GENERAL ABSTRACT VIEW of the TOTAL REVENUES and CHARGES of INDIA, including the CHARGES disbursed in ENGLAND, for the Year 1859-60, and as Estimated for 1860-61.

REVENUES AND RECEIPTS:	1859-60.	Estimate, 1860-61.
	£.	£.
Land Revenue	18,757,400	18,146,551
Income Tax		803,550
Tributes and Subsidies from Native States	575,806	546,925
Excise Duties in Calcutta	51,036	50,925
Sayer Revenue	384,844	337,392
Abkarry ditto	1,161,370	1,187,564
Moturpha, Madras	109,242	108,850
Trade Taxes	110,183	213,980
Miscellaneous Receipts in the Revenue Department	263,332	278,504
Customs	3,872,053	3,768,677
Salt (exclusive of Customs Duty on Salt imported)	2,926,436	3,391,630
Opium	5,887,778	5,638,699
Post Office Collections	661,505	701,101
Stamp Duties	737,527	832,670
Mint Receipts	392,892	322,960
Marine and Pilotage Receipts	205,080	130,982
Judicial Receipts	441,468	394,764
Contributions from Native States on account of Contingents	218,614	252,862
Interest on Debts due by the Nizam and on other Accounts	62,081	57,534
Miscellaneous Receipts in the Civil and Political Departments	550,194	681,489
Ditto - - ditto - - Public Works Department	725,304	673,607
Ditto - - ditto - - Military Department	1,611,677	988,415
*TOTAL REVENUES and RECEIPTS of all the Presidencies of INDIA £.	39,705,822	39,509,631
Excess of Expenditure over Income	10,769,861	6,558,365
£.	50,475,683	46,067,996

EXPENDITURE:		1859-60.	Estimate, 1860-61.
		£.	£.
Repayments: Allowances, Refunds and Drawbacks		102,972	81,220
Charges of Collections and other Payments in realisation of the Revenues, including Costs of Salt and Opium, viz.:			
Land, Sayer, Abkarry, &c.		2,141,528	2,209,205
Income and Trade Taxes		1,498	57,900
Customs		170,843	169,466
Salt	Cost	284,840	467,580
	Charges	328,378	307,479
Opium	Cost	579,196	1,111,500
	Charges	138,804	157,416
Post-Office		480,637	522,978
Stamps		37,856	45,555
Allowances and Assignments payable out of the Revenues, in accordance with Treaties, or other Engagements		1,047,803	1,422,865
Allowances to District and Village Officers and Enamdars, including Charitable Grants		1,164,041	1,152,272
TOTAL of the direct Claims and Demands upon the Revenues, including CHARGES of COLLECTION, and Cost of SALT and OPIUM £.		6,478,396	7,705,481
Charges of the Civil and Political Establishments, including Contingent Charges		3,785,782	3,684,451
Judicial and Police Charges		4,230,679	4,004,500
Buildings, Roads and other Public Works, including Repairs and Military Buildings		4,365,185	4,084,001
Military Charges		20,909,307	15,279,005
Indian Navy and other Marine Charges		988,315	856,870
Charges of the Eastern Settlements, exclusive of Charges of Collection, and other Payments out of the Revenues		118,865	131,411
Mint Charges		193,181	223,073
Loss by Exchange on Railway Transactions		429,233	473,324
Interest on Debt		3,123,327	3,168,819
TOTAL CHARGES in INDIA £.		44,622,270	39,610,885
Charges disbursed in England, excluding the Value of Stores supplied to India (Account, No. 19)		5,042,945	5,384,340
Interest on Railway Capital, &c., Guaranteed in India and in England, deducting Net Traffic Receipts		810,468	1,072,771
£.		50,475,683	46,067,996

No. 18.—GENERAL ABSTRACT ACCOUNT of the CASH TRANSACTIONS of INDIA, for the Year 1859-60, and as Estimated for 1860-61.

	1859-60.	Estimate, 1860-61.
	£.	£.
Cash Balances in the several Indian Treasuries at the commencement of each Year	10,707,020	16,801,712
RECEIPTS:		
Debt incurred	26,497,441	9,281,775
Advances recovered and adjusted	4,335,018	2,487,610
Supplies from London, including Credits to Her Majesty's Government	9,229,187	3,511,057
Unadjusted Balance of Supplies between the different Presidencies	658,334	—
£.	51,427,000	32,082,154

	1859-60.	Estimate, 1860-61.
PAYMENTS:	£.	£.
Local Indian Deficit	4,916,448	101,254
Debt discharged	20,103,106	9,796,433
Advances recoverable	3,769,593	2,500,959
Supplies to London, including Debits to Her Majesty's Government	5,836,141	8,023,900
Unadjusted Balance of Supplies between the different Presidencies	—	211,474
Cash Balances in the several Indian Treasuries on the 30th April, end of each Year	16,801,712	11,448,134
£.	51,427,000	32,082,154

No. 19.—A STATEMENT of the CHARGES Defrayed in ENGLAND, on Account of the INDIAN TERRITORY, for the Year 1859-60, and as Estimated for the Year 1860-61.

	1859-60.	Estimate, 1860-61.
	£.	£.
Dividends to Proprietors of East India Stock	655,351	629,968
Interest on the Home Public Debt	766,864	1,061,234
Expenses incurred on account of Officers attaining scientific knowledge	—	3,024
Expenses in connexion with the Magnetical Survey of India	—	2,517
Interest on Temporary Loans, &c., in excess of Interest from Investments and Cash Balances	49,488	48,813
Payments under the New Postal Arrangements with the Lords of the Treasury	58,412	62,229
Transport of Troops	254,542	266,761
Furlough and Retired Pay to Military and Marine Officers of the Indian Establishments, including Colonels' Allowances	844,090	885,658
Retired Pay and Pensions of Persons of the late St. Helena Establishment chargeable to India	2,764	809
The Paymaster General for Claims accrued against the Government of India in respect of Troops serving in India	1,327,061	1,395,961
The Paymaster General for Admiralty Claims for Transports, &c.	150,900	—
Payments under Act 4 Geo. 4, cap. 71, on account of Retiring Pay, Pensions, &c., of Her Majesty's Troops serving or having served in India	45,000	60,000
Civil Establishments of India; Absentee Allowances	51,085	71,559
Civil Establishments of India; Annuities of the Madras Civil Annuity Fund of 1818	5,400	4,800
Civil Establishments of India; Uncovenanted Service, Absentee Allowances	—	5,836
Mission to the Court of Persia	22,187	8,036
Carried forward £.	4,232,244	4,502,205

	1859-60.	Estimate, 1860-61.
	£.	£.
Brought forward	4,232,244	4,502,205
The Paymaster General in Repayment of Expenses incurred on account of Convicts transported from India to Australia	1,273	1,764
Her Majesty's Establishments in China, portion of the Charge payable by India for the years 1852-53 to 1856-57, and for the years 1857-58 and 1858-59	45,896	22,829
Charges General; being for the several Home Establishments, and for Civil, Military, and Maritime Pensions, Recruiting Charges, and Miscellaneous, less Receipts operating in reduction thereof	751,304	728,336
	5,030,717	5,255,134
Oude Railway Company, Preliminary and Survey Expenses, Interest on Capital, &c.	—	13,180
Red Sea and Indian Telegraph Company, paid Her Majesty's Paymaster General portion of Expenses and Interest chargeable to India	12,228	116,026
	5,042,945	5,384,340

Interest on Railway Capital, &c., Guaranteed:	1859-60.	Estimate, 1860-61.
	£.	£.
Amount paid in India	45,305	36,010
Amount paid in England	1,168,220	1,479,921
	1,213,525	1,515,931
Deduct, Net Traffic Receipts of Railways	403,057	443,160
	810,468	1,072,771
£.	5,853,413	6,457,111

No. 20.—GENERAL ABSTRACT VIEW of the Total REVENUES and CHARGES of the TERRITORIES and DEPARTMENTS under the immediate Control of the Government of INDIA, for the Year 1859-60, and as Estimated for the Year 1860-61.

REVENUES AND RECEIPTS:	1859-60.	Estimated, 1860-61.
	£.	£.
Income Tax		120,000
Tributes from the Nizam, Rajpoot, and other States	131,734	126,918
Mint Receipts	190,972	117,510
Marine Receipts	200	220
Judicial Receipts (Fees, Fines, &c.)	27,037	30,010
Contributions from Native States on account of Contingents	218,614	252,862
Interest of Debt due by the Nizam, and on other Accounts	39,386	38,754
Miscellaneous Receipts in the Civil and Political Departments	144,382	110,000
Ditto - - ditto - - Public Works Department	75,593	77,920
Ditto - - ditto - - Military Department	1,026,913	552,480
Revenues and Receipts from the Nagpore Territory	417,866	399,280
Ditto - - - ditto - - - Pegu and Martaban Provinces	497,532	516,740
Ditto - - - ditto - - - Tenasserim Provinces	109,217	112,780
Ditto - - - ditto - - - Oude Territory	1,255,978	1,308,740
Ditto - - - ditto - - - District of Coorg	26,368	25,860
Ditto - - - ditto - - - Pergunnah Bairseeah	8,875	8,560
Ditto - - - ditto - - - Eastern Settlements	125,896	151,261
Ditto - - - ditto - - - Bijaragooghur Districts	6,977	6,500
£.	4,303,540	3,956,395
Deficit of the Territories and Departments under the immediate Control of the Government of India	13,279,702	10,806,801
£.	17,583,242	14,763,196

EXPENDITURE:	1859-60.	Estimated, 1860-61.
	£.	£.
Repayments: Allowances, Refunds, and Drawbacks	48	—
Charges of Collection and other Payments, in realisation of the Revenues; viz.:—		
Income Tax		10,000
Charges of Collection in the Nagpore Territory	50,757	47,210
Ditto - ditto - Pegu and Martaban Provinces	67,271	68,120
Ditto - ditto - Tenasserim Provinces	9,798	11,850
Ditto - ditto - Oude Territory	104,690	111,050
Ditto - ditto - District of Coorg	8,437	8,410
Ditto - ditto - Pergunnah Bairseeah	1,248	2,400
Ditto - ditto - Bijaragooghur Districts		4,500
Ditto - ditto - Eastern Settlements	5,528	5,272
Proportion of Stamp Charges debitable to Government of India	163	—
Allowances and Assignments payable out of the Revenues, in accordance with Treaties or other Engagements	234,673	359,120
£.	482,613	627,932
Charges of the Civil and Political Departments	1,401,114	1,324,456
Judicial and Police Charges	608,061	490,780
Buildings, Roads, and other Public Works, including Repairs and Military Buildings	1,438,093	1,399,090
Military Charges	10,332,461	7,574,433
Marine ditto	121,396	90,213
Loss by Exchange on Railway Transactions	237,057	233,834
Mint Charges	67,024	55,733
Interest on Debt	2,895,423	2,966,725
£.	17,583,242	14,763,196

No. 21.—*GENERAL ABSTRACT VIEW of the* TOTAL REVENUES and CHARGES *of the NAGPORE TERRITORY, for the Year 1859-60, and as Estimated for the Year 1860-61.*

REVENUES AND RECEIPTS:	1859-60.	Estimate, 1860-61.
	£.	£.
Land Revenue	286,016	294,600
Sayer - ditto	39,070	30,000
Abkarry ditto	42,889	44,580
Miscellaneous Receipts in the Revenue Department	15,879	3,550
Customs	11,608	3,800
Post Office Collections	10,083	9,000
Stamps	4,981	5,450
Judicial Receipts	2,657	2,570
Miscellaneous Receipts in the Civil and Political Departments	425	2,400
Miscellaneous Receipts in the Public Works Department	3,529	3,330
Ditto - ditto - in the Military Department	729	—
£.	417,866	399,280

EXPENDITURE:	1859-60.	Estimate, 1860-61.
	£.	£.
Repayments; Allowances, Refunds and Drawbacks	—	—
Charges of Collection, and other Payments in realisation of the Revenues, viz.:		
Land, Sayer, Abkarry, &c.	46,264	44,000
Post Office	4,393	3,070
Stamps	100	140
Allowances and Assignments payable out of the Revenues	10,445	84,900
£.	61,202	132,110
Charges of the Civil and Political Establishments, including Contingent Charges	23,066	56,790
Judicial and Police Charges	69,293	73,800
Buildings, Roads, and other Public Works, including Repairs and Military Buildings	34,966	61,080
Military Charges; Local Corps	66,635	75,500
£.	255,162	399,280

No. 22.—GENERAL ABSTRACT VIEW of the TOTAL REVENUES and CHARGES of the PROVINCES of PEGU and MARTABAN, for the Year 1859-60, and as Estimated for the Year 1860-61.

REVENUES AND RECEIPTS:	1859-60.	Estimate, 1860-61.
	£.	£.
Land Revenue	274,702	273,600
Sayer - ditto	30,543	42,400
Abkarry ditto	48,998	56,200
Miscellaneous Receipts in the Revenue Department	1,171	330
Customs	95,572	101,670
Stamps	—	9,000
Salt Duty	7,227	—
Post Office Collections	8,889	9,100
Judicial Receipts	16,714	11,000
Marine Receipts	5,868	7,130
Miscellaneous Receipts in the Civil and Political Departments	4,060	2,110
Miscellaneous Receipts in the Public Works Department	3,788	4,200
£.	497,532	516,740

EXPENDITURE:	1859-60.	Estimate, 1860-61.
	£.	£.
Repayments: Allowances, Refunds and Drawbacks	48	—
Charges of Collection, and other Payments, in realisation of the Revenues, viz.:		
Land, Sayer, and Abkarry	49,981	49,500
Stamps	—	350
Customs	7,674	8,600
Post Office	9,616	9,670
£.	67,319	68,120
Charges of the Civil and Political Establishments, including Contingent Charges	19,318	21,930
Judicial and Police Charges	107,261	110,600
Buildings, Roads, and other Public Works, including Repairs and Military Buildings	149,737	126,780
Military Charges	18,735	15,000
Marine Charges	59,498	45,800
£.	421,868	388,230

No. 23.—GENERAL ABSTRACT VIEW of the TOTAL REVENUES and CHARGES of the TENNASSERIM PROVINCES for the Year 1859-60, and as Estimated for the Year 1860-61.

REVENUES AND RECEIPTS:	1859-60.	Estimate, 1860-61.
	£.	£.
Land Revenue	35,831	38,100
Sayer - ditto	4,504	6,600
Abkarry ditto	24,508	26,000
Miscellaneous Receipts in the Revenue Department	1,676	640
Customs	27,580	28,050
Salt	1,207	—
Post Office	1,544	1,600
Marine Receipts	267	250
Judicial Receipts (Fees, Fines, &c.)	11,125	10,960
Miscellaneous Receipts in the Civil and Political Departments	262	190
Miscellaneous Receipts in the Public Works Department	713	390
£.	109,217	112,780

EXPENDITURE:	1859-60.	Estimate, 1860-61.
	£.	£.
Charges of Collection, and other Payments in realisation of the Revenues, viz.:		
Land, Sayer, and Abkarry	6,049	8,100
Customs	3,127	3,150
Post Office	622	600
£.	9,798	11,850
Charges of the Civil and Political Departments	7,036	7,970
Judicial and Police Charges	28,787	27,740
Charges in the Public Works Department, including Repairs and Military Buildings	19,638	22,590
Marine Charges	9,492	9,000
£.	74,751	79,150

No. 24.—GENERAL ABSTRACT VIEW of the TOTAL REVENUES and CHARGES of the OUDE TERRITORY, for the Year 1859-60, and as Estimated for the Year 1860-61.

REVENUES AND RECEIPTS:	1859-60.	Estimate, 1860-61.
	£.	£.
Land Revenue	999,774	1,030,600
Sayer - ditto	32,311	7,600
Abkarry ditto	69,565	70,000
Miscellaneous Receipts in the Revenue Department	2,345	1,890
Customs	11	—
Post Office Collections	20,563	16,500
Trade Taxes	14,763	113,980
Stamps	14,232	19,470
Salt	29,640	—
Judicial Receipts	14,925	14,300
Miscellaneous Receipts in the Civil and Political Departments	1,278	200
Miscellaneous Receipts in the Public Works Department	56,371	34,200
£.	1,255,978	1,308,740

EXPENDITURE:	1859-60.	Estimate, 1860-61.
	£.	£.
Charges of Collection, and other Payments in realisation of the Revenues, viz.:		
Land, Sayer, and Abkarry	90,765	100,500
Post Office	13,331	8,400
Stamps	594	2,150
Allowances and Assignments payable out of the Revenues	179,870	229,200
£.	284,560	340,250
Charges of the Civil and Political Establishments, including Contingent Charges	51,401	33,450
Judicial and Police Charges	324,769	200,000
Buildings, Roads, and other Public Works, including Repairs and Military Buildings	439,539	263,790
Military Charges (Local Corps)	3,233	—
£.	1,103,502	837,490

No. 25.—*GENERAL ABSTRACT VIEW of the* TOTAL REVENUES *and* CHARGES *of the* DISTRICT *of COORG for the Year 1859–60, and as* Estimated for the Year 1860–61.

REVENUES AND RECEIPTS:	1859-60.	Estimate, 1860-61.	EXPENDITURE:	1859-60.	Estimate, 1860-61.
	£.	£.		£.	£.
Land Revenue	13,037	13,300	Charges of Collection and other Payments in the realisation of the Revenues, viz.:		
Abkarry ditto	3,614	3,300	Land, Abkarry, &c.	8,437	8,410
Miscellaneous Receipts in the Revenue Department	9,717	9,260	Allowances and Assignments payable out of the Revenues	5,063	5,460
			£.	13,500	13,870
			Charges of the Public Works Department, including Repairs and Military Buildings	- - -	1,800
£.	26,368	25,860	£.	13,500	15,670

No. 26.—GENERAL ABSTRACT VIEW of the TOTAL REVENUES and CHARGES of the PERGUNNAH BAIRSEEAH for the Year 1859–60, and as Estimated for the Year 1860-61.

REVENUES AND RECEIPTS:	1859-60.	Estimate, 1860-61.	EXPENDITURE:	1859-60.	Estimate, 1860-61.
	£.	£.		£.	£.
Land Revenue	8,028	7,700	Charges of Collection and other Payments in the realisation of the Revenues, viz.:		
Sayer ditto	491	600	Charges of Collection	1,248	2,400
Miscellaneous Receipts	356	260	Allowances and Assignments payable out of the Revenues in accordance with Treaties or other Engagements	—	—
£.	8,875	8,560	£.	1,248	2,400

No. 27.—GENERAL ABSTRACT VIEW of the TOTAL REVENUES and CHARGES of the EASTERN SETTLEMENTS for the Year 1859-60, and as Estimated for the Year 1860-61.

REVENUES AND RECEIPTS:	1859-60.	Estimate, 1860-61.
	£.	£.
Farms, Rents, Licenses, Fees, &c.	106,972	130,373
Post Office Collections	3,972	8,791
Marine Receipts	295	432
Judicial Receipts	7,118	4,535
Miscellaneous Receipts in the Civil and Political Departments	2,673	1,050
Ditto - - ditto - - Public Works Department	4,866	6,080
£.	125,896	151,261

EXPENDITURE:	1859-60.	Estimate, 1860-61.
	£.	£.
Charges of Collection and other Payments in realisation of the Revenues, viz.:—		
Farms, Rents, Licenses, Fees, &c.	3,805	3,879
Post Office	1,723	1,393
Allowances and Assignments payable out of the Revenues	6,633	6,165
£.	12,161	11,437
Charges of the Civil and Political Departments	49,057	39,715
Judicial and Police Charges	21,152	19,640
Charges of the Public Works Department, including Repairs and Military Buildings	40,463	67,940
Military Charges	249	403
Marine Charges	7,944	3,713
£.	131,026	142,848

No. 28.—GENERAL ABSTRACT VIEW of the TOTAL REVENUES and CHARGES of the BENGAL PRESIDENCY, for the Year 1859-60, and as Estimated for the Year 1860-61.

REVENUES AND RECEIPTS:	1859–60.	Estimate, 1860–61.
	£.	£.
Land Revenue	3,752,239	3,755,750
Income Tax	—	150,000
Tributes and Subsidies from Native States	—	—
Excise Duties in Calcutta	51,036	50,925
Sayer Revenue	34,792	38,406
Abkarry Revenue	352,498	382,614
Miscellaneous Receipts in the Revenue Department	30,507	28,700
Customs	2,058,276	2,088,910
Salt (exclusive of Customs Duty on Salt Imported)	1,312,330	1,660,850
Opium	4,314,450	4,005,899
Post Office Collections	130,450	157,130
Stamp Duties	305,817	352,600
Marine and Pilotage Receipts	133,511	69,050
Judicial Receipts	127,442	131,470
Miscellaneous Receipts in the Civil and Political Departments	60,536	43,815
Ditto ditto Public Works Department	139,330	128,737
£.	12,803,214	13,044,856

EXPENDITURE:		1859–60.	Estimate, 1860–61.
		£.	£.
Repayments; Allowances, Refunds and Drawbacks		10,236	10,000
Charges of Collection, and other Payments in realisation of the Revenues, including Cost of Salt and Opium, viz.:—			
Land, Sayer, Abkarry, &c.		370,485	372,680
Income Tax			11,000
Customs		55,267	55,500
Salt	Cost of the Article	223,712	339,800
	Charges	152,928	151,493
Opium	Cost of the Drug	545,475	1,084,000
	Charges	132,522	150,408
Post Office		87,683	117,410
Stamps		16,933	19,080
Allowances and Assignments payable out of the Revenues in accordance with Treaties or other Engagements		164,577	164,689
TOTAL of the direct Claims and Demands upon the REVENUES, including CHARGES of COLLECTION and COST of SALT and OPIUM	£.	1,759,818	2,476,060
Charges of the Civil and Political Establishments, including Contingent Charges		597,930	580,405
Judicial and Police Charges		794,174	813,375
Buildings, Roads and other Public Works, including Repairs and Military Buildings		570,957	510,323
Marine Charges		459,546	340,240
Interest on Debt		13,609	6,000
	£.	4,196,034	4,726,403
BENGAL Surplus		8,607,180	8,318,453
	£.	12,803,214	13,044,856

No. 29.—GENERAL ABSTRACT VIEW of the TOTAL REVENUES and CHARGES of the NORTH WESTERN PROVINCES, for the Year 1859-60, and as Estimated for the Year 1860-61.

REVENUES AND RECEIPTS:	1859-60 (exclusive of the Cis, Trans-Sutlej, and Delhi Territory).	ESTIMATE, 1860-61 (exclusive of the Cis, Trans-Sutlej, and Delhi Territory).
	£.	£.
Land Revenue	4,356,595	4,035,000
Sayer Revenue	5,612	10,000
Abkarry Revenue	249,817	220,000
Miscellaneous Receipts in the Revenue Department	17,334	10,000
Income Tax Receipts		120,000
Customs	56,490	43,000
Receipts from Salt (Duties)	364,527	500,000
Post Office Collections	156,615	160,000
Stamp Duties	148,015	150,000
Judicial Receipts	62,561	35,000
Interest on Tuccavee Advances, and on other accounts	1,264	1,500
Miscellaneous Receipts in the Civil and Political Departments	142,395	57,500
Miscellaneous Receipts in the Public Works Department	144,466	187,500
£.	5,705,691	5,529,500

EXPENDITURE:	1859-60 (exclusive of the Cis, Trans-Sutlej, and Delhi Territory).	ESTIMATE, 1860-61 (exclusive of the Cis, Trans-Sutlej, and Delhi Territory).
	£.	£.
Repayments; Allowances, Refunds and Drawbacks	17,169	—
Charges of Collection and other Payments in realisation of the Revenues, viz.:		
Land, Sayer and Abkarry, &c.	461,691	441,000
Income Tax		10,000
Customs	13,663	5,543
Salt	88,168	64,457
Post Office	115,827	120,000
Stamps	3,171	5,000
Allowances and Assignments payable out of the Revenues, in accordance with Treaties or other Engagements	120,947	100,000
Total of the Direct Claims and Demands upon the Revenues, including Charges of Collection £.	820,636	746,000
Charges of the Civil and Political Establishments, including Contingent Charges	524,529	660,490
Judicial and Police Charges	1,133,156	913,500
Buildings, Roads, and other Public Works, including Repairs and Military Buildings	678,587	535,000
Interest on Debt	2,044	1,000
£.	3,158,952	2,855,990
North Western Provinces - Surplus	2,546,739	2,673,510
£.	5,705,691	5,529,500

No. 30.—GENERAL ABSTRACT VIEW of the TOTAL REVENUES and CHARGES of the PUNJAUB TERRITORIES, for the Year 1859–60, and as Estimated for the Year 1860–61.

REVENUES AND RECEIPTS:	1859–60, Including Cis and Trans-Sutlej and Delhi Territory.	ESTIMATE, 1860–61, Including Cis and Trans-Sutlej and Delhi Territory.
ORDINARY:	£.	£.
Land Revenue	1,847,952	1,800,000
Sayer Revenue	44,497	35,000
Abkarry Revenue	76,834	75,000
Miscellaneous Receipts in the Revenue Department	16,214	13,550
Trade Taxes	95,420	—
Income Tax	—	180,000
Customs	271,475	264,500
Salt (produce of Salt Mines)	216,283	205,000
Post Office Collections	111,343	109,700
Stamp Duties	75,874	58,200
Judicial Receipts	83,389	67,300
Miscellaneous Receipts in the Civil and Political Departments	57,330	350,456
Miscellaneous Receipts in the Public Works Department	168,078	115,300
Interest on Tuccavee Advances	44	40
TOTAL ORDINARY REVENUES £.	3,064,733	3,274,046

EXPENDITURE:	1859–60, Including Cis and Trans-Sutlej and Delhi Territory.	ESTIMATE, 1860–61, Including Cis and Trans-Sutlej and Delhi Territory.
	£.	£.
Repayments; Allowances, Refunds, and Drawbacks	10,171	650
Charges of Collection, and other Payments in realisation of the Revenues, viz.:		
Land, Sayer and Abkarry, &c.	228,058	221,435
Trade Taxes and Income Tax	1,498	5,000
Customs	35,031	37,367
Salt	27,909	26,343
Post Office	46,823	55,100
Stamps	8,474	10,600
Allowances and Assignments payable out of the Revenues, in accordance with Treaties or other Engagements	104,873	190,000
TOTAL of the direct Claims and Demands upon the REVENUES, including CHARGES of COLLECTION £.	462,837	546,495
Charges of the Civil and Political Establishments, including Contingent Charges	432,311	265,948
Judicial and Police Charges	548,702	506,190
Buildings, Roads, and other Public Works, including Repairs and Military Buildings	439,335	434,583
Military Charges	232,338	326,000
Interest on Debt	5,994	29,174
£.	2,121,517	2,108,390
PUNJAUB Surplus	943,216	1,165,656
£.	3,064,733	3,274,046

No. 31.—GENERAL ABSTRACT VIEW of the TOTAL REVENUES and CHARGES of the MADRAS PRESIDENCY, for the Year 1859–60, and as Estimated for the Year 1860–61.

REVENUES AND RECEIPTS:	1859–60.	Estimate, 1860–61.
	£.	£.
Land Revenue	4,093,345	3,935,000
Tributes and Subsidies from Native States	344,643	344,640
Abkarry Revenue	292,647	309,870
Moturpha	109,242	108,850
Miscellaneous Receipts in the Revenue Department	40,444	61,730
Customs	255,577	254,670
Income Tax	- - -	180,000
Sale of Salt	647,115	692,230
Post Office Collections	93,149	99,200
Stamp Duties	93,041	127,950
Mint Receipts	110,917	145,600
Marine Receipts	12,798	11,980
Interest Receipts	5,190	5,130
Judicial Receipts	39,085	44,650
Miscellaneous Receipts in the Civil and Political Departments	97,639	55,990
Ditto - - - ditto - - Public Works Department	38,982	42,220
Ditto - - - ditto - - Military Department	277,166	188,030
£.	6,550,980	6,607,740
MADRAS Deficit	1,501,933	1,184,480
£.	8,052,913	7,792,220

EXPENDITURE:	1859–60.	Estimate, 1860–61.
	£.	£.
Repayments; Allowances, Refunds and Drawbacks	16,713	13,210
Charges of Collection, and other Payments in realisation of the Revenues, including Cost of Salt, viz.:		
Land, Abkarry and Moturpha, &c.	464,586	561,290
Customs	20,878	17,780
Income Tax	- - -	10,000
Salt — Cost of the Article	61,128	127,780
Salt — Charges	28,989	29,580
Post Office	83,274	77,610
Stamps	5,381	4,720
Allowances and Assignments payable out of the Revenues, in accordance with Treaties or other Engagements	321,464	508,150
Allowances to District and Village Officers, including Charitable Grants	92,915	95,160
TOTAL of the direct Claims and Demands upon the REVENUES, including CHARGES of COLLECTION and COST of SALT £.	1,095,328	1,445,280
Charges of the Civil and Political Establishments, including Contingent Charges	491,903	498,610
Judicial and Police Charges	487,536	659,250
Buildings, Roads, and other Public Works, including Repairs and Military Buildings	784,828	740,530
Military Charges	4,945,176	4,119,160
Marine Charges	19,730	38,560
Mint Charges	80,944	139,920
Interest on Debt	83,521	59,170
Loss by Exchange on Railway Transactions	63,947	91,740
£.	8,052,913	7,792,220

No. 32.—GENERAL ABSTRACT VIEW of the TOTAL REVENUES and CHARGES of the BOMBAY PRESIDENCY, for the Year 1859–60, and as Estimated for the Year 1860–61.

REVENUES AND RECEIPTS:	1859–60.	Estimate, 1860–61.
ORDINARY:	£.	£.
Land Revenue	2,745,179	2,648,098
Income Tax	- - -	127,550
Tributes and Subsidies from Native States	99,429	75,367
Sayer Revenue	177,428	145,183
Miscellaneous Receipts in the Revenue Department	12,968	11,118
Customs	1,049,373	939,077
Receipts from Salt (Excise Duty)	348,107	333,550
Opium	1,573,328	1,632,800
Post Office Collections	109,656	114,530
Stamp Duties	95,567	110,000
Mint Receipts	91,003	59,850
Marine and Dock Dues	46,791	34,670
Judicial Receipts	35,160	33,754
Interest on Tuccavee Advances, and on other Accounts	15,737	11,500
Miscellaneous Receipts in the Civil and Political Departments	37,425	55,696
Ditto - - ditto - - Public Works Department	77,988	65,250
Ditto - - ditto - - Military Department	306,825	247,905
Receipts of the Province of Sind	455,700	451,196
£.	7,277,664	7,097,094
BOMBAY Deficit	2,231,947	267,592
£.	9,509,611	7,364,686

EXPENDITURE:	1859–60.	Estimate, 1860–61.
	£.	£.
Repayments; Allowances, Refunds and Drawbacks	48,539	54,300
Charges of Collection and other Payments in the realisation of the Revenues, including Cost of Opium, viz.:		
Land and Sayer Revenues, &c.	328,119	319,881
Income Tax	- - -	10,000
Customs	32,920	38,166
Salt	30,384	35,606
Opium — Cost of the Opium purchased	33,721	27,500
Opium — Charges	6,282	7,008
Post Office	94,820	100,025
Stamps	3,040	3,515
Allowances and Assignments payable out of the Revenues, in accordance with Treaties or other Engagements	62,015	61,216
Allowances to District and Village Officers and Enamdars, including Charitable Grants	1,021,666	1,005,943
TOTAL of the direct Claims and Demands upon the REVENUES, including CHARGES of COLLECTION £.	1,661,506	1,663,160
Charges of the Civil and Political Establishments, including Contingent Charges	349,773	360,600
Judicial and Police Charges	561,871	519,872
Buildings, Roads, and other Public Works, including Repairs and Military Buildings	322,072	291,915
Military Charges	5,110,394	3,002,615
Indian Navy and other Marine Charges	329,774	324,570
Mint Charges	45,212	27,420
Interest on Debt	122,737	106,750
Charges in the Province of Sind (Account, No. 34)	878,043	920,034
Loss by Exchange on Railway Transactions	128,229	147,750
£.	9,509,611	7,364,686

No. 33.—GENERAL ABSTRACT VIEW of the TOTAL REVENUES and CHARGES of the PROVINCE of SIND, for the Year 1859-60, and as Estimated for the Year 1860-61.

REVENUES AND RECEIPTS:	1859-60.	Estimate, 1860-61.
	£.	£.
Land Revenue	344,702	314,803
Sayer Revenue	15,596	21,603
Miscellaneous Receipts in the Revenue Department	772	603
Income Tax	—	26,000
Customs	46,091	45,000
Post Office Collections	15,241	15,550
Marine Receipts, Lighthouse, Anchorage and Pilotage Dues	5,350	7,250
Judicial Receipts	14,255	9,215
Interest on Advances, &c.	460	610
Miscellaneous Receipts in the Civil and Political Departments	1,789	2,082
Ditto ditto Public Works Department	11,400	8,480
Ditto ditto Military Department	44	—
£.	455,700	451,196

EXPENDITURE:	1859-60.	Estimate, 1860-61.
	£.	£.
Repayments; Allowances, Refunds and Drawbacks	96	3,060
Charges of Collection, and other Payments in the realisation of the Revenues, viz.:		
Land and Sayer	82,040	71,630
Income Tax	—	1,900
Customs	2,283	3,360
Post Office	22,525	29,695
Allowances and Assignments payable out of the Revenues, in accordance with Treaties or other Engagements	39,254	39,690
Allowances to Enamdars, &c., including Charitable Grants	49,460	51,169
TOTAL of the direct Claims and Demands upon the REVENUES, including CHARGES of COLLECTION £.	195,658	200,504
Charges of the Civil and Political Establishments, including Contingent Charges	37,278	33,657
Judicial and Police Charges	118,331	121,173
Buildings, Roads, and other Public Works, including Repairs and Military Buildings	171,776	240,500
Military Charges	289,187	257,200
Marine Charges	65,813	67,000
£.	878,043	920,034

Calcutta, 20 March 1861.

C. Hugh Lushington,
Secretary to the Government of India.

India Office,
14 May 1861.

GEORGE FRIEND,
Accountant General.

EAST INDIA
(FINANCE AND REVENUE ACCOUNTS).

FINANCE AND REVENUE ACCOUNTS

OF

THE GOVERNMENT OF INDIA,

FOR THE

YEAR 1859/60;

WITH AN ESTIMATE FOR THE SUCCEEDING YEAR,

AND

A COMPARISON OF THE TWO YEARS.

(Presented to Parliament pursuant to Act 21 & 22 VICT., c. 106.)

Ordered, by The House of Commons, *to be Printed*,
15 *May* 1861.

[*Price* 1*s.*]

259.

Under 16 *oz.*

EAST INDIA (NEGOTIABLE HOME DEBT).

ACCOUNT of the Negotiable HOME DEBT of the Government of *India*, showing the outstanding Amount of BONDS and DEBENTURES and of STOCK created under the several Acts of Parliament authorising the same, and distinguishing the Amount of Stock created by conversion of Bonds.

(*Mr. Crawford.*)

Ordered, by The House of Commons, *to be Printed,*
20 *February* 1861.

EAST INDIA (NEGOTIABLE HOME DEBT).

RETURN to an Address of the Honourable The House of Commons, dated 8 February 1861;—*for*,

AN "ACCOUNT of the Negotiable HOME DEBT of the Government of *India*, showing the outstanding Amount of BONDS and DEBENTURES and of STOCK created under the several Acts of Parliament authorising the same, and distinguishing the Amount of Stock created by conversion of Bonds."

	£. s. d.	
East India Bonds		5,873,717 – –
East India Debentures:		
Act 21 Vict. c. 3	7,997,000 – –	
Act 22 Vict. c. 11	5,047,000 – –	
		13,044,000 – –
India 5 per Cent. Stock:		
Act 22 & 23 Vict. c. 39	5,000,000 – –	
Act 22 & 23 Vict. c. 39, by conversion of Debentures which had become due	1,953,000 – –	
Act 23 Vict. c. 5, by conversion of Bonds	460,000 – –	
		7,413,000 – –
	£.	26,330,717 – –

India Office,
15 February 1861.

George Friend,
Accountant General.

EAST INDIA (LOAN).

RETURN of all MONIES raised on LOAN under the Provisions of the Acts 21 Vict. c. 3; 22 Vict. c. 11; and 22 & 23 Vict. c. 39.

(*Presented pursuant to Acts* 21 *Vict. c.* 3; 22 *Vict. c.* 11; *and* 22 & 23 *Vict. c.* 39.)

Ordered, by The House of Commons, *to be Printed,*
18 *February* 1861.

EAST INDIA (LOAN).

RETURN of all MONIES raised on LOAN under the Provisions of the Acts 21 Vict. c. 3; 22 Vict. c. 11; and 22 & 23 Vict. c. 39.

RETURN of all MONIES raised on LOAN under the Provisions of the Acts 21 Vict. c. 3; 22 Vict. c. 11; and 22 & 23 Vict. c. 39.

Per Act 21 Vict. c. 3 - - - - - -	£. 7,816,645. 7. 1.
Per Act 22 Vict. c. 11 - - - - - -	£. 6,753,980. 14. 7.
Per Act 22 & 23 Vict. c. 39 - -	£. 4,857,996. 16. 1.

India Office,
31 January 1861.

George Friend,
Accountant General.

EAST INDIA (FINANCES).

RETURN to an Address of the Honourable The House of Commons, dated 12 February 1861;—*for*,

"COPIES of CORRESPONDENCE between the Secretary of State for India and the Governor General of India in Council, on the subject of the GENERAL FINANCES of *India*, subsequent to the CORRESPONDENCE on the PROPOSED FINANCIAL MEASURES in *India*, presented during the last Session of Parliament."

India Office,
15 February 1861.

T. L. SECCOMBE,
Secretary, Financial Department.

(Mr. Henry Baillie.)

Ordered, by The House of Commons, *to be Printed*,
18 *February* 1861.

COPIES of CORRESPONDENCE between the Secretary of State for India and the Governor General of India in Council, on the Subject of the GENERAL FINANCES of *India*, subsequent to the CORRESPONDENCE on the PROPOSED FINANCIAL MEASURES in *India*, presented during the last Session of Parliament.

(Financial.—No. 136.)

To His Excellency the Right Honourable the Governor General of India in Council.

My Lord, India Office, London, 22 August 1860.

I HAVE received and considered in Council your financial Despatches,* dated the 4th April, 12th, 18th, and 29th June last, Nos. 80, 126, 143, and 144.

2. The last-mentioned Despatch contains a general view of the finances of India, and I conclude that the Bills for the imposition of new taxes, therein referred to, will have passed into law.

3. I apprehend, therefore, that I am now in possession of all the information in regard to finance which you are at present able to give, and I can also form a tolerably accurate estimate of the expenditure on account of India in this country.

4. Some uncertainty still exists in regard to the receipt and expenditure during the current year on account of railways; but in order to guard against any embarrassment from that cause, I have obtained the sanction of Parliament to raising in this country on loan a sum not exceeding three millions, if that course should become necessary.

5. I proceed, therefore, briefly to review our financial state and prospects, and I enclose several papers which I have had prepared in reference thereto. They are,—

I. "Comparative Statement of the Revenues and Charges of India, "including the Home Charges, Payments for Guaranteed Railway "Interest, and Railway Receipts, for the years 1856-57, 1857-58, "1858-59, and as estimated for 1859-60, and 1860-61."

6. This statement has been prepared from the Enclosure No. 1 to your financial Despatch, No. 144, omitting from the estimate for the year 1860-61 the compensation for losses sustained during the mutiny, which is an extraordinary charge, which cannot recur, and the insertion of which is calculated to interfere with the comparison. The home charges are supplied from the latest accounts and estimates.

II. "Estimate of the Cash Transactions in India and in England, "1860-61."

7. In this estimate the value of stores from England is, I conclude, entered on both sides of the account for India. In the account for England those stores are estimated at 1,689,661 *l.*, which probably exceeds the sum included in the India account; but as the amount stated in the Enclosure No. 1 to your financial

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*The first of these Despatches has been presented to Parliament, and the substance of the others is recapitulated in this Despatch.

financial letter, No. 126, is doubtless the same as that brought to account in the Enclosure No. 2 to the same letter, under the head of stores and other receipts from London, the result upon the whole account will not be affected by the difference.

III. "Comparative Statement, showing the different Items included "under the head of 'Home Charges,' excluding Stores,' for the years "1856-57, 1857-58, 1858-59, and as estimated for 1859-60 and "1860-61," corresponding with the Comparative Statement of Expenditure in India, No. 1 of the enclosures to your Despatch, No. 144.

IV. "Comparison of the Charges in India in 1856-57, and as esti-"mated for 1860-61."

8. This statement has been prepared from Enclosure No. 5 to your Despatch No. 144, but is divided into more heads, from the information transmitted in that Despatch, and shows the increase which has taken place in each of those distinct heads. This subdivision enables me to separate some charges, which, though of a very different character, are included under the same head in your accounts, and to put together those charges which have, more or less, a military character, and to show the aggregate amount of such charge which affords the most available scope for reduction.

V. "Comparison of the Charges in England in 1856-57, and as "estimated for 1860-61."

9. From this statement you will see how large a portion of the additions to the home charges is really military, and it will tend to correct the erroneous supposition in your Despatch No. 144, that the increase in those charges is principally civil, arising from temporary causes, which it may be found possible to reduce in future years.

VI. "Combined View of the Charges in India and England in "1856-57, and as estimated for 1860-61," showing the whole Civil Charges, Military and Police Charges, Interest of Debt and Interest on Railway Capital Guaranteed, both in India and England.

10. The total increase of charge in 1860-61, is estimated at 11,382,729 *l.*, which may be divided into civil, military, and police, as follows:—

	£.
Civil increase in 1860-61 - - - -	3,632,392
Military and police, ditto - - - -	7,750,337

The increase in the civil charges includes the following principal heads:—

	£.
Civil charges, India - -	600,414*
,, Home - -	366,738
Interest on debt - -	1,793,437
Interest on Railway Capital Guaranteed, less Traffic Receipts - - -	871,803
	£. 3,632,392

* CIVIL CHARGES, 1860-61.

		£.
Claims and demands on the revenues, including charges of collection, and cost of salt and opium	Increase	476,566
Civil and political establishments - -	ditto	508,361
Judicial - - - - - - -	ditto	163,625
Miscellaneous - - - - - -	ditto	124,573
Increase - - - -		£. 1,273,125
Less,—Buildings, Roads, and other Public Works, including Repairs	Decrease	672,711
Net Increase - - -		£. 600,414

11. The increase under civil and political establishments, including contingent charges, is 508,361 *l.* Of this amount I apprehend that a considerable portion is loss by exchange on transactions with the railway companies, which was included under this head in the accounts for 1858-59, as stated in your letter No. 80, paragraph 21, and no mention is made in that letter of its being otherwise brought to account in the estimate for the subsequent year.

Civil and Political Establishments, including Contingent Charges.	£.
Estimated increase in 1860-61, as compared with 1856-57	508,361
Deduct,—Estimated loss by exchange on railway transactions	400,000
	£. 108,361

	£.
Charges of collecting the Revenues. Claims and demands on the Revenues, and cost of Salt and Opium. Estimated increase in 1860-61, as compared with 1856-57	476,566
Judicial Charges, estimated ditto	163,625

12. In my Despatch, dated the 26th April last, No. 67, I called your attention to the propriety of stating the loss by exchange on railway transactions under a distinct head, and it is manifestly erroneous to include it among the civil and political charges. It should appear in your accounts as a separate item of charge on account of railways. If, as I conjecture, the whole amount of this loss is included among the civil and political charges, the increase therein since 1856–57 is reduced to a comparatively small amount, and I am afraid that there is little ground for anticipating, either under that head, or in the charges of collecting the revenues, &c., or judicial charges, that any material reduction can be effected.

13. You observe that although the civil and political establishments in India are susceptible of great improvements, you can entertain but little hope that any saving can be effected therein. "So with our judicial establishments there "is a growing demand for improvements which cannot and ought not to be "resisted."

14. After mature consideration of the subject, I have no reason to doubt the soundness of the conclusion at which you have arrived. I am satisfied that every practicable reduction will be effected by you in the civil, political and judicial charges, but looking at the comparatively small amount of increase therein since 1856–57, to the extent of territory now to be administered, and to the claims which constantly arise for improvements in the educational, judicial, and other establishments, all tending towards increased expense, I consider that it would be delusive to anticipate any material relief to the finances under those heads.

15. With regard to public works, there has been a much less expenditure on those of a civil character for the last two or three years, while there has necessarily been a large increase in military buildings. You hope, after the present year, to be able to effect a considerable reduction under the latter head, but so many works of other kinds have been suspended and postponed, which it is essential to proceed with at the earliest practicable moment, that you see no hope of saving under this head.

16. It is obvious, that the works which you may authorise to be proceeded with should be mainly those which are calculated to be of a remunerative character, and to be of the greatest advantage to the trade and commerce of the empire, and to the well-being of its inhabitants; but I am most reluctant to restrict in any way, beyond what financial considerations render absolutely imperative, the execution of works of practical utility.

17. Any diminution, therefore, which may be looked for in the charge for military buildings will be met by increased expenditure for civil works, and I do not look for any reduction in the total amount under the general head of public works and buildings.

18. Nor do I see any ground for anticipating a very material reduction in the home charges. Some reduction may ultimately be effected therein, but I fear to no great extent.

19. In regard to interest on debt, no relief can, at present, be anticipated.

20. The interest on railway capital guaranteed must be expected to increase. The gradual completion of the railways will, by augmenting the net receipts from traffic, tend, to some extent, to keep down the charge for interest, but, looking to the fact that upwards of 20,000,000 *l.* must yet be raised in order to complete the works, a further augmentation of the charge for interest must be anticipated for some years to come.

21. The character of this interest is undoubtedly different from all other, as it is eventually repayable to the Government, and repayment will commence, to some extent, as soon as any railways shall become remunerative to an extent exceeding

exceeding five per cent.; but it cannot be concealed that the date of its probable repayment is remote, and that in the meantime it must be provided for in the same manner as any other charge.

22. The military and police charges in India and England, as estimated for 1860-61, show the following increases, when compared with 1856-57:—

	£.
In India.—Military Charges	4,117,529
Ditto Buildings	1,125,443
	£. 5,242,972
Police	1,024,766
TOTAL	£. 6,267,738
In England.—Military Charges	1,482,599
TOTAL Increase, India and England	£. 7,750,337

23. It is obviously to reductions under these heads that we must look for relief to the finances.

24. I am aware that the employment of a larger number of European troops involves a material addition to the military charge. The necessity for an increase of that force is, however, admitted by all. I cannot, in a financial Despatch, enter into this question; but as the charge necessarily depends on the number maintained, I must, in the strongest terms, desire that no more European troops may be kept in India than shall be absolutely necessary to ensure the perfect safety of our dominions. This increased number of Europeans renders it more necessary that the native army should, as soon as possible, be reduced to the smallest number required for military duties. I include in the native army the corps and battalions, the charge of which is shown in your accounts under the head of Civil and Political Establishments.

25. It cannot be doubted that during the operations consequent on the mutiny much extravagant expenditure was incurred in the formation of separate corps, which it is imperatively necessary to put an end to at the earliest possible moment. In this expenditure economy can be most safely exercised; and it is indeed only by reductions of the native army that the means of paying the larger number of Europeans can be provided.

26. This consideration acquires additional force when the augmented expense of the police is taken into account. To some extent they will perform duties which have hitherto been discharged by the native soldiers, whose services may therefore, in a relative proportion, be dispensed with. I do not propose in this Despatch to consider when and where it is more expedient to employ soldiers or police, but it is certain that the finances of the State will not admit of an increase of one without a corresponding decrease of the other. The increase of charge of 1,024,766 *l.* for police in 1860-61, if it cannot be diminished in any way, should at any rate be met by at least an equal reduction in the expense of the native army.

27. I must also urge upon you the necessity of instituting the most searching investigation into the expenditure of the commissariat, and other charges connected with the army.

28. In the home charges the cost of transport may be expected to diminish, and the payments to Her Majesty's Paymaster General, on account of troops of the line, &c., serving in India, may be reduced to an average amount. It is possible that a reduction may also be effected in the charge for depôts. The furlough and retired pay will, however, probably remain at about the same amount as at present, while the payment (now 60,000 *l.* per annum) for retired pay, pensions, &c., of Her Majesty's troops, serving or having served in India, must inevitably be considerably increased. In the Report of the Committee appointed to investigate the sufficiency, or otherwise, of the annual contribution of 60,000 *l.*, the actual charge incurred for pensions, &c., for a force of 30,000 men serving in India was estimated at 200,000 *l.* Viewing the

home military expenditure as a whole, I see no reason to expect any material reduction therein.

ESTIMATED MILITARY and POLICE CHARGES, 1860-61:

	£.
In India:—	
Military General, including Stores	14,662,232
Local Military	614,088
Ditto Civil Corps	499,500
Military Buildings	1,500,000
	£. 17,275,820
In England:—	
Military Charges, including Furlough and Retired Pay, &c., as shown in Statement, No. 5	2,772,610
TOTAL Military	£. 20,048,430
In India:—	
Police	1,951,420
TOTAL Military and Police	£. 21,999,850

29. Combining the whole expenditure for military and police purposes in India and at home, it amounts to the very large sum of 21,999,850 *l.*, and upon such an expenditure as this it must be practicable to effect large reductions. Although the additional European force augments the expenditure under that head, there cannot be any real difficulty in effecting a very considerable saving under other heads, if it be resolutely undertaken, and I must impress on you the absolute necessity for that being done. By no other means can we hope to balance our Indian income and expenditure. As shown in the Comparative Statement, No. 1, forwarded herewith, the deficit in 1860-61 is estimated at 7,472,303 *l.* The expenditure for this year may be provided for out of the cash balances in India and England, but beyond this we must consider what will be our financial state for 1861-62.

30. In 1856-57 the income and expenditure were nearly equal, the deficit of 474,208 *l.* being almost wholly attributable to the charge for interest on railway capital guaranteed. In 1860-61, the expenditure is estimated to have increased by no less than 11,382,729 *l.*, while the revenue has been augmented to the extent of only 4,384,634 *l.*, and even that increase is dependent on the realization of the full amount estimated from opium. This source of revenue cannot but be regarded as of a precarious character; but assuming, for the present purpose, the amount estimated for 1860-61 to be permanent, and deducting the annual revenue from charge, there is still a deficit of about 7,500,000 *l.* for the year 1861-62, which must be provided for either by increased taxation or reduction of charge.

31. Your estimate of the produce of the new taxes in 1861-62 is 3,500,000 *l.*, but even if that expectation be fulfilled, there still remains a deficit of 4,000,000 *l.*, which can be provided for only by reduction of charge, and this must be effected in such time as to diminish the expenditure of 1861-62 by that sum.

32. I have pointed out where, in my opinion, those reductions must be made, and I must again impress upon you the absolute necessity of applying yourself in earnest to the task.

33. The greatest difficulty has been experienced in devising and carrying through the measures for the present increases of taxation. We could, therefore, hardly hope to effect more in that direction, and the equalization of the income and expenditure can consequently be effected only by reduction of charge.

34. I am fully aware of the difficulties which beset your Government in this task, but I have again to assure you of the cordial support of Her Majesty's Government in effecting the necessary reductions. In conveying to you that assurance, I must, however, insist that those reductions shall not be delayed.

35. I now advert to the balances at the commencement and close of the year 1860-61.

36. In the Estimate, No. 2, forwarded herewith, the probable balances in the Indian Treasuries on the 30th April 1861 are stated at - £. 11,872,233
And in England, on the same date, at - - - - 887,289

£. 12,759,622

37. The latter is, as you will see, based on the expectation that the railway receipts and withdrawals, as estimated in my financial Despatch, dated 10th July last, No. 110, will be realized, and at any rate we must proceed upon that supposition.

38. Assuming

38. Assuming that the railway companies pay into the Home Treasury the sum of 6,972,000 *l.*, the cash balance on the 30th April 1861 is estimated to amount to only 887,289 *l.* This sum is insufficient as a balance to be retained in the Home Treasury, which should not be allowed to fall below 2,000,000 *l.*, or at the least 1,500,000 *l.* The estimated balance in India on 30th April 1861, of 11,872,233 *l.*, is more than is absolutely necessary, and to this must be added whatever may be the produce of the new taxes during the year 1860–61. This you estimate at 1,000,000 *l.*, whereby your balance on 30th April 1861 will be increased to 12,872,233 *l.*, even if the full sum of 1,000,000 *l.* be paid for compensation for losses during the mutiny.

39. Of the above amount, not less than from 1,000,000 *l.* to 1,200,000 *l.* must be held by you as available for remittance to this country, so that the balance in the Home Treasury on the 30th April 1861 may be increased to nearly 2,000,000 *l.*, and the balances in India would still amount to 11,872,233 *l.*, or, at any rate, to not less than 11,500,000 *l.*

40. The amount which it will be necessary for you to remit will be increased or diminished according as the receipts from the British Exchequer, on account of repayments of advances for the China expedition, &c., made in India, may exceed or fall short of the amount estimated in my Despatch, dated the 10th July last, No. 110. I do not consider it necessary to determine now the precise amount to be remitted, or the mode of effecting the remittance, but I will take care to apprise you in due time.

41. In my Despatch, No. 110, above referred to, I called your attention to the necessity for your limiting your disbursements to the several railway companies during the current year to the amount that may be paid by them into the Home Treasury in excess of their withdrawals, added to the amount in which the balances of their moneys in our hands may exceed 2,000,000 *l.* I think it necessary again to refer to this subject, and to warn you that any deviation from that instruction might, by diminishing your cash balance by withdrawals, for which no corresponding payments were made into the Home Treasury, produce serious embarrassment.

42. The power to borrow 3,000,000 *l.* in this country, for which the sanction of Parliament has been obtained, is intended to provide against inconvenience, in the event of the failure of the railway companies to raise during this year the sum of 6,972,000 *l.*, as estimated, and must not be regarded as available to provide for any excess of general expenditure in India, or of disbursements there on account of railways, beyond the amount estimated in the Statement, No. 2, forwarded with this Despatch.

I have, &c.

(signed) *Charles Wood.*

ENCLOSURES to FINANCIAL LETTER to *India*, dated 22 August 1860, No. 136.

No. I.

COMPARATIVE STATEMENT of the REVENUES and CHARGES of *India*, including the HOME CHARGES, 1858-59, and as Estimated

REVENUES.	1856-57.	1857-58.	1858-59.	Estimate, 1859-60.	Revised Estimate, May 1860-61.
	£.	£.	£.	£.	£.
Land Revenue	17,748,810	15,317,337	18,123,659	18,521,518	18,502,400
Tributes and Subsidies from native states	537,632	544,457	489,861	523,940	522,965
Excise duties in Calcutta	45,684	49,751	51,975	52,100	52,100
Sayer revenue	293,317	268,360	343,552	345,240	355,650
Abkarry revenue	920,350	794,244	969,432	1,021,154	1,071,900
Moturpha (Madras)	108,419	107,826	111,247	110,372	106,700
Trade taxes (Punjab)	-	-	-	150,000	230,000
Miscellaneous receipts in the Revenue Department	244,268	228,220	251,738	222,959	234,900
Customs	2,289,072	2,148,834	2,867,681	3,691,603	3,869,330
Salt (exclusive of customs duty on salt imported)	2,504,881	2,131,346	2,602,670	2,846,549	3,056,200
Opium	5,011,525	6,864,209	6,146,342	6,071,022	5,769,295
Post-office collections	260,192	389,493	588,636	604,280	626,320
Stamp duties	612,788	456,363	593,214	658,988	682,500
Mint receipts	290,539	363,516	247,205	454,905	373,890
Marine and pilotage receipts	159,517	178,304	168,415	125,702	125,430
Judicial receipts	284,206	298,732	402,396	372,020	385,180
Contributions from native states on account of contingents	103,865	86,816	73,220	120,080	92,130
Interest on debts due by the Nizam and on other accounts	64,329	62,949	59,023	58,960	56,654
Miscellaneous receipts in the Civil and Political Departments	481,289	402,309	447,990	420,234	277,276
Miscellaneous receipts in the Public Works Department	918,227	476,910	645,514	620,233	667,620
Miscellaneous receipts in the Military Department	502,116	586,800	877,018	804,773	704,220
REVENUES £.	33,378,026	31,706,776	36,060,788	37,796,632	37,762,660
Deficit, including interest on railway capital guaranteed, less traffic receipts	474,208	8,390,642	14,187,617	8,981,727	7,472,303
£.	33,852,234	40,097,418	50,248,405	46,778,359	45,234,963

The sum of 1,000,000 *l.* compensation for losses sustained during the mutiny, is included in the Estimate for

India Office,
27 July 1860.

ENCLOSURES to FINANCIAL LETTER to *India*, dated 22 August 1860, No. 136.

No. I.

PAYMENTS for GUARANTEED RAILWAY INTEREST, and RAILWAY RECEIPTS for the Years 1856-57, 1857-58, for 1859-60, and 1860-61.

CHARGES.	1856-57.	1857-58.	1858-59.	Estimate, 1859-60.	Revised Estimate, May 1860-61.
	£.	£.	£.	£.	£.
Repayments, allowances, refunds, and drawbacks	74,634	63,509	95,770	90,424	—
Charges of collection and other payments in realization of the revenues, including cost of salt and opium, viz.:					
Land, Sayer, Abkarry, &c.	2,224,343	2,005,044	2,185,746	2,139,833	2,183,560
Customs	113,563	149,376	167,641	157,257	151,881
Salt — Cost	612,749	301,689	318,814	318,050	323,800
Salt — Charges		304,191	297,215	294,508	302,029
Opium — Cost	980,837	747,335	655,552	955,000	1,230,000
Opium — Charges	169,643	198,499	144,399	157,735	149,900
Post Office	375,687	430,981	487,042	474,315	453,230
Stamps	31,623	27,845	27,662	44,044	41,760
Allowances and assignments payable out of the revenues in accordance with treaties or other engagements	1,118,285	883,454	858,515	1,143,391	1,167,951
Allowances to district and village officers and enamdars, including charitable grants	976,981	1,113,912	1,110,812	1,164,050	1,150,700
TOTAL of the direct claims and demands upon the Revenues, including charges of collection and cost of salt and opium	6,678,345	6,225,835	6,349,168	6,938,607	7,154,911
Charges of the civil and political establishments, including contingent charges	2,556,271	4,019,886	4,015,326	3,683,559	3,997,746
Judicial and police charges	2,812,409	2,635,133	3,893,971	3,863,751	4,000,800
Buildings, roads, and other public works, including repairs and military buildings	3,937,568	3,053,268	4,287,766	4,341,318	4,390,300
	£.	£.	£.	£.	£.
Military General, including stores	10,947,643	15,107,184	20,581,972	17,048,877	14,662,232
Local military	544,262	462,741	498,976	662,788	614,088
Total Military	11,491,905	15,569,925	21,080,948	17,711,665	15,276,320
Indian Navy and other marine charges	916,924	1,169,486	985,943	887,607	888,900
Charges of the Eastern Settlements (exclusive of charges of collection and other payments out of the revenues)	72,154	62,809	95,452	119,413	112,623
Mint charges	143,172	145,514	143,594	257,155	255,300
Interest on debt	2,264,961	2,196,672	2,738,623	3,057,367	3,124,070
CHARGES in INDIA	30,873,709	35,078,528	43,590,793	40,860,442	38,600,970
Home charges, excluding stores	2,574,328	4,492,470	6,051,566	5,030,397	5,357,993
	33,448,037	39,570,998	49,642,359	45,890,839	43,958,963
Interest on Railway Capital guaranteed:					
	£.	£.	£.	£.	£.
In England	496,039	655,854	819,009	1,168,220	1,626,000
In India	30,112	24,372	19,402	50,000	50,000
£.	526,151	680,226	838,411	1,218,220	1,676,000
Less,— Net Traffic Receipts	121,954	153,806	232,365	330,700	400,000
	404,197	526,420	606,046	887,520	1,276,000
£.	33,852,234	40,097,418	50,248,405	46,778,359	45,234,963

1859-60 presented to Parliament, but is omitted in this Statement, the amount not having yet been paid.

No. II.

ESTIMATE of the CASH TRANSACTIONS in *India* and in *England*, 1860-61.

IN INDIA.

	£.		£.	£.
Balances and receipts in India, from all sources except annual income, railway traffic receipts, and new taxes - -	* 29,049,117	Disbursements in India other than charge:		
Income estimated - - - - - -	37,762,660	Debt to be paid off	502,200	
Receipts from railway companies on account traffic, less working expenses - -	400,000	Less Treasury Bills to be converted into stock -	350,000	
	67,211,777			152,200
		Deposits - - - -		4,828,100
		Service funds - - -		1,208,200
		Advances - - - -		4,749,200
				10,937,700
		Compensation for loss by mutiny - - - - - -		1,000,000
		Charges in India - -		* 38,600,970
		Add interest in India on railway capital - - -		50,000
				38,650,970
	55,339,544	Estimated expenditure on railways - -		4,750,874
Balance in INDIA, 30 April 1861. - £.	11,872,233		£.	55,339,544

IN ENGLAND.

	£.		£.
Balances and receipts in England - -	6,340,943	Advances on account service funds, family remittances, interest on transfer loan, &c.	1,180,000
Estimated receipts from railway companies	6,972,000	Charges as in Paper No. 1 - - -	5,357,993
	13,312,943	Stores, &c., supplied to India - - -	1,689,661
		Railway Companies: withdrawals for payments in England - - - -	2,572,000
	12,425,654	Interest on railway capital - - - -	1,626,000
Balance in ENGLAND, 30 April 1861 - £.	887,289	£.	12,425,654

Balance in INDIA - - - - - - -	£. 11,872,233
Balance in ENGLAND - - - - - - -	887,289
	£. 12,759,522

* *Note.*—The value of stores, &c., supplied to India is supposed to be included in the above items of balances and receipts and charges in India. In this account the disbursements in England for stores, &c., are estimated at 1,689,661 *l.*, which probably differs from the amount included in the Indian accounts, but there must be an item of nearly that amount on both sides of the latter.

Financial Department,
18 August 1860.

No. III.

COMPARATIVE STATEMENT, showing the different ITEMS included under the head of "HOME CHARGES, excluding STORES," for the Years 1856-57, 1857-58, 1858-59, and as Estimated for 1859-60 and 1860-61.

	1856-57.	1857-58.	1858-59.	Estimate	
				1859-60.	1860-61.
	£.	£.	£.	£.	£.
Dividends to proprietors of East India Stock	627,893	626,860	632,321	655,351	630,000
Interest on home bond debt, debenture loans, and India Five per Cent. Stock	155,494	159,166	372,737	766,864	1,089,822
Interest on temporary loans	- -	- -	41,798	49,488	48,250
Amount to be paid under the postal arrangement	49,887	42,711	78,628	58,412	58,711
Cost of coals, and various expenses connected with steam communication	61,889	—	—	—	—
Red Sea and Indian Telegraph Company; charge to India	- -	- -	- -	- -	16,800
Transport of troops	28,184	842,778	684,576	254,459	169,010
Furlough and retired pay to military and marine officers, including off-reckonings and colonels' allowances	819,873	747,728	773,831	844,090	814,000
Retired pay and pensions of late St. Helena establishment	4,642	3,469	4,680	2,764	4,400
Imperial government: claims on account of troops serving in India, &c.	255,549	1,175,000	2,549,816	1,478,334	1,450,000
Payment under Act IV., Geo. 4, c. 71. Retired pay, pensions of Her Majesty's troops serving or having served in India	45,000	60,000	75,000	45,000	75,000
Civil establishments of India: absentee allowances	61,237	50,249	43,419	51,085	56,000
Ditto. Annuities of Madras Civil Fund of 1818	8,886	7,727	6,000	5,400	6,000
Mission to the Court of Persia	12,000	12,000	9,000	22,187	12,000
Her Majesty's establishments in China	- -	- -	- -	45,896	20,000
Meer Jaffier Ali Khan, on account gift to him of 20,000 *l.*	5,000	—	—	—	—
Charges general: home establishment; civil, military, and maritime pensions, recruiting charges, allowances for outfits, &c.	438,794	764,782	779,760	751,067	758,000
Amount that may be required for the new India office	- -	- -	- -	- -	150,000
£.	2,574,328	4,492,470	6,051,566	5,030,397	5,357,993

Financial Department,
18 August 1860.

NO. IV.

COMPARISON of the CHARGES in INDIA in 1856-57, and as Estimated for 1860-61.

	1856-57.		Estimate. 1860-61.		Increase.	Decrease.
	£.	£.	£.	£.	£.	£.
Claims and demands on the revenues, including charges of collection and cost of salt and opium	6,678,345		7,154,911		476,566	—
Civil and political establishments, including contingent charges and excluding compensation	2,389,885		2,898,246		508,361	—
Judicial	1,885,755		2,049,380		163,625	—
Buildings, roads, and other civil public works, including repairs	3,563,011		2,890,300		—	672,711
Miscellaneous	1,132,250		1,256,823		124,573	—
TOTAL CIVIL CHARGES		15,649,246		16,249,660		
Military, general, including stores	10,947,643		14,662,232		3,714,589	—
Local military	544,262		614,088		69,826	—
Local civil corps (included in Indian accounts among charges of the "Civil and political establishments, including contingent charges"	166,386		499,500		333,114	—
Military buildings, &c.	374,557		1,500,000		1,125,442	—
TOTAL MILITARY CHARGES		12,032,848		17,275,820		
Police (included in Indian accounts among "Judicial and Police Charges")	—	926,654	—	1,951,420	1,024,766	—
Interest on debt	—	2,264,961	—	3,124,070	859,109	—
					8,399,972	
					672,711	Deduct Decrease.
TOTAL CHARGES £.		30,873,709	—	38,600,970	7,727,261	Net Increase.

Financial Department,
18 August 1860.

No. V.

COMPARISON of the CHARGES in *England* in 1856-57, and as Estimated for 1860-61.

	1856-57.		Estimate, 1860-61.		Increase.	Decrease.
CIVIL.	£.	£.	£.	£.	£.	£.
Dividends to proprietors of East India Stock	627,893		630,000		2,107	—
Interest on temporary loans	—		48,250		48,250	—
		627,893		678,250		
Furlough and retired pay to marine officers	32,540		30,000		—	2,540
Retired pay and pensions of late St. Helena establishment	4,642		4,400		—	242
Civil Establishments of India: absentee allowances	61,237		56,000		—	5,237
Ditto: annuities of Madras Civil Fund of 1818	8,886		6,000		—	2,886
Maritime pensions	22,227		19,000		—	3,227
		129,532		115,400		
Amount to be paid under the postal arrangement	49,887		58,711		8,824	—
Cost of coals, and various expenses connected with steam communication	61,889		—		—	61,889
Red Sea and Indian Telegraph Company, charge to India	—		16,800		16,800	—
Mission to the Court of Persia	12,000		12,000		—	—
Her Majesty's establishments in China	—		20,000		20,000	—
		123,776		107,511		
Charges General: Home establishments, &c., &c.	242,622		444,400		201,778	—
Amount that may be required for the new India Office	—		150,000		150,000	—
		242,622		594,400		
Meer Jaffier Ali Khan, on account gift to him of 20,000 *l.*	—	5,000	—	—	—	5,000
					447,759	81,021
					81,021	
TOTAL CIVIL CHARGES £.	—	1,128,823	—	1,495,561	366,738	Net Increase.
MILITARY.						
Imperial Government, on account of Queen's troops serving in India, &c.	255,549		1,450,000		1,194,451	—
Passage of troops	28,184		169,010		140,826	—
Passage and outfit	19,886		92,000		72,114	—
Charges of the Depôt at Warley, and other recruiting charges	65,420		101,000		35,580	—
Military college at Addiscombe, net charge	7,104		7,600		496	—
		376,143		1,819,610		
Furlough and retired pay, including off-reckonings and colonels' allowances	787,333		784,000		—	3,333
Retiring pay, pensions, &c., of Her Majesty's troops serving or having served in India	45,000		75,000		30,000	—
Pensions, Lord Clive's Fund	81,535		94,000		12,465	—
		913,868		953,000		
					1,485,932	3,333
					3,333	
TOTAL MILITARY CHARGES £.	—	1,290,011	—	2,772,610	1,482,599	Net Increase.
Interest on debt	155,494		1,089,822		934,328	—
Interest on railway capital guaranteed, less traffic receipts	404,197		1,276,000		871,803	—
		559,691		2,365,822		
TOTAL CHARGES £.	—	2,978,525	—	6,633,993	3,655,468	

Financial Department,
18 August 1860.

No. VI.

COMBINED VIEW of the CHARGES in *India* and in *England* in 1856-57, and as Estimated for 1860-61.

	1856-57.	Estimate, 1860-61.	Increase.	Decrease.
	£.	£.	£	£.
Claims and demands on the revenues, including charges of collection, and cost of salt and opium	6,678,345	7,154,911	476,566	—
Civil and political establishments, including contingent charges, but excluding compensation	2,389,885	2,898,246	508,361	—
Judicial	1,885,755	2,040,380	163,625	—
Buildings, roads, and other civil public works, including repairs	3,563,011	2,890,300		672,711
Miscellaneous	1,132,250	1,256,823	124,573	—
Home charges—Civil	1,128,823	1,495,561	366,738	—
			1,639,863	672,711
			672,711	Deduct Decrease.
TOTAL	16,778,069	17,745,221	967,152	Net Increase.
Interest on debt—in India	2,264,961	3,124,070	859,109	—
„ in England	155,494	1,089,822	934,328	—
TOTAL	2,420,455	4,213,892	1,793,437	—
Interest on railway capital guaranteed, less traffic receipts	404,197	1,276,000	871,803	—
TOTAL CIVIL CHARGES, &c. £.	19,602,721	23,235,113	3,632,392	—
	£.	£.		
Military—General, including stores	10,947,643	14,662,232		
Local military	544,262	614,088		
			11,491,905	15,276,320	3,784,415	—
Local civil corps	166,386	499,500	333,114	—
Military buildings, &c.	374,557	1,500,000	1,125,443	—
Home charges—Military	1,290,011	2,772,610	1,482,599	—
TOTAL MILITARY CHARGES £.	13,322,859	20,048,430	6,725,571	—
Police	926,654	1,951,420	1,024,766	—
TOTAL CHARGES, INDIA and ENGLAND £.	33,852,234	45,234,963	11,382,729	—

Financial Department,
18 August 1860.

Financial Department.—No. 207 of 1860.

To the Right Honourable Sir *Charles Wood*, Bart., M.P., Secretary of State for *India*.

Sir,

THE sketch Estimate for the current year having now been completed, we have the honour to forward the accompanying statements, Nos. 1 and 2, showing the estimated revenues and charges of India in 1860-61, and the estimated cash balances in India on the 30th April 1861.

2. From the Statement, No. 1, it will be observed, that there is an estimated excess of income over expenditure in India of 709,843 *l.*, in place of an excess of expenditure over income of 1,488,310 *l.* as estimated in May last.

3. The estimated ultimate result in 1860-61 is a deficit of 6,274,150 *l.* as shown below, which has been arrived at after taking into account the Home Charges and the payment of interest on railway capital guaranteed.

	£.	£.
Estimated charges in India		38,399,296
Estimated home charges, including stores *		5,357,993
		43,757,289
Interest on railway capital guaranteed in England	*1,626,000	
Ditto ditto in India	31,640	
		1,657,640
Total Charges £.		45,414,929
Deduct,—		
Estimated revenues in India £.	38,769,619	
Net traffic receipts from railways in India	371,160	
		39,140,779
Ultimate Result, Deficit £.		6,274,150

4. From the Statement, No. 2, it will be observed, that the cash balance estimated to remain in the Indian treasuries on the 30th April 1861, is 13,452,326 *l.*, instead of 9,252,807 *l.*, as assumed in May last, showing an increase of 4,199,519 *l.*

5. The principal causes of this improvement are traceable to the following items:—

RECEIPTS.	Increase.	Decrease.	DISBURSEMENTS.	Increase.	Decrease.
	£.	£.		£.	£.
Revenues in India	978,119	—	Charges in India	—	1,220,034
Deposits in India, including miscellaneous funds, &c.	304,188	—	Payment of loans and Treasury Bills	—	256,750
Railway companies capital account in India	21,228	—	Deposits, &c.	314,831	—
Advances, &c., including stores, &c., from London	—	178,669	Service funds	15,570	—
Service Funds	—	7,900	Advances, &c.	561,916	—
Cash Balance on 30th April 1860	227,806	—	Disbursed on account of railway companies capital account	—	2,270,280
	1,531,341	186,569		892,317	3,747,064
	186,569				892,317
Net Increase in the Receipts (Better) £.	1,344,772		Net decrease in the disbursements (better)	—	2,854,747
			Add,—Net increase in the Receipts (better)	—	1,344,772
			Net improvement in the cash balance on 30th April 1861	—	4,199,519

6. The

* As per Statement, dated 27 July 1860, presented to Parliament, and printed by Order of the House of Commons on the 30th July 1860.

6. The net increase of 978,119 *l.* in the "Revenues," results from a gross increase of 1,637,808 *l.*, and a gross decrease of 659,689 *l.*

See Comparative Statement, marked (A).

7. The principal items of *improvement* are "Income Tax," "Miscellaneous Receipts in the Revenue Department," "Salt," "Post Office," "Miscellaneous Receipts in the Civil and Political Departments," and the "Military Department."

8. In the present year we expect to receive one million from the operation of the Income Tax Act, which took effect from 1st August last, and for which no provision was made in the May Estimate.

9. The increase under "Miscellaneous Receipts in the Revenue Department" is partly in the Eastern Settlements, owing to larger returns from the consumption of opium, spirits, and toddy; partly in the Punjab, arising from a payment of 37,000 *l.* by the Rajah of Jheend as the price of a portion of the Jhujjur district transferred to him, and partly in the Madras Presidency, in revenue collected from the Mocassa villages of the late Rajah of Tanjore.

10. Owing to the increase in the rates of duty levied on "Salt," a large increase is expected from that source in Bengal, North Western Provinces, Madras, and Bombay.

11. The increase in the receipts under "Post Office," is chiefly in receipts from the bullock train in Bengal, which has again been thrown open to the public.

12. The increase under "Miscellaneous Receipts in the Civil and Political Departments," is partly in gain expected from the remittances of copper pyce from England, partly in premium received at Bombay on the transfer of Treasury Bills to the 5½ per cent. loan, and partly to a credit in the Madras Presidency, on account of unclaimed estates under Act VIII. of 1855, and sums recoverable from the several service and other funds.

13. The increase under "Miscellaneous Receipts of the Military Department," is attributable chiefly to the Madras Accountant General having raised his original estimate on account of the sale of provisions, unserviceable stores, horses, &c., in the military department from 130,000 *l.* to 172,700 *l.*, with reference to information recently received by him.

See Comparative Statement, marked (A).

14. The principal items of *decrease* will be found under "Land Revenue," "Akbarry Revenue," "Opium," and "Miscellaneous Receipts of the Public Works Department."

15. The expected decline under "Land Revenue," is chiefly owing to a reduction to the extent of 110,000 *l.* in our former estimate of land revenue collections in Oude, and a reduction of 115,000 *l.* in the estimate for the North Western Provinces, owing to the unfavourable season.

16. The "Abkarry" revenue has been reduced principally on account of the remarks of the Lieutenant Governor of Bengal, who observes, "the consumption "of Ganjah, as far as the year has gone, is little more than half that of the cor- "responding period of last year, or, in other words, the actual duty levied is only "little more than last year's. After consultation with the Board, the Lieutenant "Governor thinks it necessary to make a deduction on this head. As regards "rum, it is thought at the Board that the trebling of the duty thereon will "reduce the consumption to one-third of what it was last year. In the matter of "spirits, the system of sudder distilleries is gradually being introduced, and is "actually in full working in the Nuddea division, and this may slightly raise the "revenue." Under these circumstances, the Lieutenant Governor thinks the estimate of Abkarry revenue may reasonably be made at 310,000 *l.*, and this estimate we have thought it proper to adopt.

17. We have reduced our estimate of opium revenue from 5,769,297 *l.* to 5,478,900 *l.* This reduction appears under Bengal, chiefly owing to a smaller number of chests being now estimated as likely to be put up to sale than was assumed before; and under Bombay, chiefly in duty on passes granted at Indore for the transit of opium from Malwa into the British territories, for which, notwithstanding the increase of duty from 500 rupees to 600 rupees a chest, the Government of Bombay does not think it safe to assume more than 1,600,000 *l.* in lieu of 1,757,100 *l.* assumed in our former estimate.

18. The

18. The reduction in the "Miscellaneous Receipts in the Public Works Department," is principally in Bengal, and is explained as likely to arise from the abolition of tolls on public roads passing through the open country.

19. The increase of 304,188 *l.* in receipts on account of "Deposits and Miscellaneous Funds, &c." calls for no remark, as it is met by an increase of 314,831 *l.* under disbursements.

20. The increase of 227,806 *l.* in the cash balance in the Indian treasuries on the 30th April 1860, arises from the balance in the former Estimate having been mostly ascertained from telegraphic messages which contained many estimated balances; whereas the balance shown in the present Estimate is taken from the sketch estimates of the several Presidencies, and is more reliable.

21. The decrease of 178,669 *l.* under "Advances, &c.," is traceable chiefly to bills payable, (150,315 *l.*) stores to be received from London, (82,150 *l.*) receipts from Her Majesty's Government, (22,900 *l.*) less an increase of (54,694 *l.*) under advances repaid, and of 27,705 *l.* under miscellaneous receipts from London.

22. With respect to the *disbursements*, the net decrease in the "Charges in India," of 1,220,034 *l.* arises from a gross decrease of 1,931,458 *l.* and a gross increase of 711,424 *l.*

23. The principal items of *decrease* will be found under "Cost of Opium," "Charges of Civil and Political Establishments," "Buildings, Roads, and other Public Works," "Military," and "Indian Navy and other Marine Charges." *See* Comparative Statement, marked (B.)

24. Under "Cost of Opium," the decrease of 48,200 *l.* is in advances for poppy cultivation, owing to the same extent of land not being likely to be cultivated in this season as was originally supposed. With reference to this item, the Lieutenant Governor of Bengal observes: "As to opium, the Governor General in Council will remember that the object of the late increase of price was to recover all the lost cultivation. For this purpose the Lieutenant Governor was inclined to pay even more than four rupees per seer, but the Supreme Government fixed the increase at four rupees as sufficient at first. The estimate of advances, therefore, depends on whether the increase of four rupees was enough for its object or not. In the necessary absence of all means of prognosticating the precise extent to which the increase of price would operate in increasing cultivation, the Lieutenant Governor has thought it right to assume that the price fixed by the Supreme Government will effect the object aimed at." It is not, however, thought probable that the cultivation will reach the extent before calculated upon.

25. The decrease of 314,839 *l.* under the head of "Civil and Political Establishments," is owing principally to a smaller amount having been required to be paid for compensation for losses sustained during the mutinies than was assumed in our former Estimate. A further decrease is estimated in the cost of extra levies in the North Western Provinces and the Punjab; but this decrease is more than met by the loss likely to be incurred in transactions with the railway companies. This latter item will in future be shown under a separate and distinct head.

26. The decrease of 503,064 *l.* under "Buildings, Roads, and other Public Works," is estimated with reference to the amount sanctioned in the Public Works Department in the budget of the present year.

27. The total Military Charges in India show a net decrease of 885,118 *l.*; thus—

		INCREASE.	DECREASE.
		£.	£.
Government of India			560,878
Punjab		26,000	—
Madras		58,230	—
Bombay			408,470
	£.	84,230	969,348
			84,230
	£.		885,118

28. The

28. The Estimate for the Government of India has been framed by the Accountant General with reference to an estimate rendered by the Military Finance Commission, and checked in usual course by himself. The estimates furnished by the Military Finance Commission for Madras and Bombay, indicated considerably larger reductions than have been taken; but the grounds upon which those reductions were looked for were uncertain, and we do not think that the expenditure either at Madras or Bombay can safely be assumed at less than we have taken. We have, however, inculcated on the local governments in the strongest manner, the absolute necessity of reducing their military expenditure to the lowest possible amount consistent with their indispensable requirements, and you may rely upon our continuing to give our closest attention to the views expressed on this subject in your Despatch, No. 136 of the 22d August last.

29. The decrease of 103,620 *l.* under the head of "Indian Navy and other Marine Charges," is only temporary, and is caused by the cost of some of the vessels of the Indian navy having been charged in the present Estimate to Her Majesty's Government in consequence of their being employed in the expedition to China.

See Comparative Statement, marked (B.)

30. The chief items of *increase* are "Cost of Salt," "Post Office," "Income Tax Charges," "Allowances and Assignments payable out of the Revenues," and "Judicial and Police Charges."

31. The increase of 118,200 *l.* under "Cost of Salt" is apparent in Bengal and Madras, and is anticipated with reference to an expected increase in the quantity of salt to be manufactured and purchased.

32. The increase of 94,828 *l.* in the "Post Office" charges is partly nominal and partly actual. The nominal increase appears in the North Western Provinces, and arises from the transfer of the land transport train between Indore and Agra from the control of the Government of India to that of the North Western Provinces. In Bengal the increase is owing to the re-establishment of the bullock train.

33. The increase of 75,500 *l.* under Charges for collecting the Income Tax, is assumed, with reference to the operation of Act XXXII. of 1860, on a very rough estimate, and it is quite uncertain how far it will prove to be correct.

34. The increase of 152,850 *l.* under the head of "Allowances and Assignments payable out of the Revenues" arises partly from the payment in the Madras Presidency of arrears of stipends due to his Highness Prince Azim Jah Bahadoor, the increase of stipends to Carnatic stipendiaries and the commutation of pensions of the late Rajah of Tanjore, &c., and partly from the payment in the Punjab of arrears due to the family of the late King of Delhi.

35. Of the increase of 126,770 *l.* under the head of "Judicial and Police Charges," about 40,000 *l.* in the North Western Provinces is nominal, arising from the transfer of certain local corps from the head of "General" to this head; while 80,000 *l.* in Bombay is actual, chiefly owing to the retention of extra levies of police, which it was supposed in our former estimate would be disbanded.

36. The increase of 314,831 *l.* under "Deposits, &c." calls for no remark, as it is met, as observed above, by an increase of 304,188 *l.* under receipts.

37. The increase of 561,916 *l.* under "Advances, &c." is on account of bills payable (353,774 *l.*) owing chiefly to more bullion certificates of Bombay overdue on the 30th April 1860 having been estimated to be paid, than was assumed in the May estimate; to larger payments having been estimated on account of Her Majesty's Government to the extent of 369,120 *l.* chiefly on account of the expedition to China, and to advances on account of the Madras irrigation and canal companies (180,000 *l.*); but this last item is mostly nominal, as the greater portion (150,000 *l.*) was shown under advances to the railway companies. There is on the other hand a decrease of 208,063 *l.* under advances made chiefly in the Madras and Bombay Presidencies, and 120,776 *l.* under difference of supplies between the several Presidencies in India.

38. Of the decrease of 2,270,280 *l.* under "Advances to the Railway Companies in India," 150,000 *l.* is nominal, on account of advances to the Madras irrigation

irrigation and canal companies having been estimated in the May estimate under this head; the remainder (2,120,280*l.*) is on account of a reduction in the advances to the several railway companies in India, and is made in obedience to instructions contained in your Despatch, No. 110 of 1860, dated the 10th July.

39. From the above remarks you will be able to form a tolerably good opinion as to the position in which we are likely to stand at the end of the year; we now proceed to the consideration of the question of the amount we may be able to spare for remittance to England to supply the requirements of the Home Treasury.

40. On this point you observe in the 38th and 39th paras. of your Despatch, No. 136 of the 22d August, that if we are in possession of a balance of 12,872,233*l.* on the 30th April 1861, "not less than from 1,000,000*l.* to 1,200,000*l.* must be held available for remittance to this country (England), so that the balance in the Home Treasury on the 30th April 1861 may be increased to nearly 2,000,000*l.*, and the balances in India would still amount to 11,872,233*l.*, or at any rate to not less than 11,500,000*l.*"

41. According to our present estimate the cash balance on the 30th April 1861 has, as before stated, been estimated at 13,452,326*l.*, and if from this 1,000,000*l.* be deducted for remittance to England, we should, at first sight, appear to have an ample amount left for our requirements in the balance of 12,452,326*l.* But it must not be forgotten that great uncertainty exists as to the amount that may actually be realised from the income tax; that the demand on India for supplies to Her Majesty's Government on account of the China war may possibly be in excess of what has been estimated; that the military estimates for India may prove to be too favourable; and that even if a balance of 12,452,326*l.* should actually prove to be in hand on the 30th April 1861, the expenditure during the following six months is invariably so much in excess of the income, that it is very questionable whether our requirements could for any length of time be met without the aid of a loan.

42. Under these circumstances we do not feel confident that it will be in our power to make any remittance without risk of serious embarrassment hereafter, and we should on this account wish to defer giving a final answer as to the amount of remittance to be relied on. We shall not fail to bear in mind the remarks contained in the concluding para. of your Despatch of the 22d August, in which you observe that the power to borrow 3,000,000*l.* in England for which the sanction of Parliament has been obtained, is intended to provide against inconvenience, in the event of the failure of the railway companies to raise during this year the sum of 6,972,000*l.* as estimated, and must not be regarded as available to provide for any excess of general expenditure in India, or of disbursements in India on account of railways, beyond the amount estimated in the Statement No. 2 forwarded with your Despatch. We are in hopes not only that our income may be sufficient to cover all such expenditure, but that it may permit of our making the remittance necessary to meet the requirements of the Home Treasury. But, as we have said, we cannot feel confident that this will be the case, and we beg to be informed whether, in the event of our being unable to make the remittance without the aid of a loan, you consider it expedient that such a loan should be raised in India, or whether you would avail yourself of what is necessary to meet the requirements of the Home Treasury out of the 3,000,000*l.*, for which power to borrow has been granted by Parliament.

We have, &c.

(signed), *Canning.*
H. B. E. Frere.
C. Beadon.

Fort William,
16 October 1860.

No. 1.

Estimated Revenues and Charges of *India*, for 1860-61.

REVENUES AND RECEIPTS	£.
Land Revenue	18,325,455
Tributes and Subsidies from Native States	543,025
Excise Duties in Calcutta	52,000
Sayer Revenue	365,415
Abkarry Revenue	1,024,050
Moturpha, Madras	108,910
Income Tax	1,000,000
Trade Taxes, Punjab	222,480
Miscellaneous Receipts in the Revenue Department	301,557
Customs	3,868,110
Salt (exclusive of Customs Duty on Salt imported)	3,340,770
Opium	5,478,900
Post Office Collections	705,081
Stamp Duties	711,970
Mint Receipts	333,920
Marine and Pilotage Receipts	139,180
Judicial Receipts (Fees, Fines, &c.)	374,981
Contributions from Native States on account of Contingents	120,982
Interest on Debts due by the Nizam and on other Accounts	57,009
Miscellaneous Receipts in the Civil and Political Departments	324,894
Ditto - ditto - Public Works Department	610,970
Ditto - ditto - Military Department	759,960
Total Revenues and Receipts of all the Presidencies of India	38,769,619
Receipts from Railway Companies on account of Traffic—less Working Expenses	371,160
£.	39,140,779

EXPENDITURE.		£.
Repayments: Allowances, Refunds and Drawbacks		55,270
Charges of Collections and other Payments in realisation of the Revenues, including Costs of Salt and Opium, viz.:		
Land, Sayer, Abkarry, &c.		2,218,923
Income Tax		75,500
Customs		174,262
Salt:		
Cost		442,000
Charges		310,174
Opium:		
Cost		1,181,800
Charges		153,200
Post Office		548,158
Stamps		38,286
Allowances and Assignments, payable out of the Revenues, in accordance with Treaties or other Engagements		1,320,801
Allowances to District and Village Officers and Enamdars, including Charitable Grants		1,140,830
Total of the direct Claims and Demands upon the Revenues, including Charges of Collection, and Cost of Salt and Opium		7,659,204
Charges of the Civil and Political Establishments, including Contingent Charges		4,082,907
Judicial and Police Charges		4,127,570
Buildings, Roads, and other Public Works, including Repairs and Military Buildings		3,887,236
Military:		
Military General, including Stores	£. 13,772,427	14,391,202
Local Military	618,775	
Indian Navy, and other Marine Charges		785,280
Charges of the Eastern Settlements, exclusive of Charges of Collection and other Payments out of the Revenues		131,440
Mint Charges		225,937
Interest on Debt		3,108,520
Total Charges in India		38,399,296
Interest to be paid on account of Railway Capital in India		31,640
		38,430,936
Excess of Income over Expenditure in India		709,843
£.		39,140,779

Financial Department,
16 October 1860.

(E. E.)

C. Hugh Lushington,
Secretary to the Government of India.

No. 2.

AN ACCOUNT of the CASH BALANCES in the INDIAN TREASURIES in *India*, on the 30th April 1860; the Amount of Money estimated to be paid on account of the *India* Debt; the Amount of Deposits on account of Service Funds, &c. to be received and paid; the Amount of Advances to be repaid and repayable; the Receipts from and Disbursements on account of Railway Companies on the Capital Account in the Year ending the 30th April 1861; and the estimated Cash Balance on 30th April 1861.

	£. at 2 *s.* the *Rupee.*
Balances in the Indian Treasuries on 30 April 1860 in India	16,663,723
Deposits received in India, including miscellaneous funds, &c.	5,423,488
Sums received on account of service funds in India	2,081,600
Repayment of advances in India, including foreign governments, bills payable, stores, and other receipts from London	5,220,731
Receipts from railway companies on capital account in India	26,228
Excess of income over expenditure in India	709,843
£.	30,125,613

MONEY to be paid on account of DEBT:	£.	£. at 2 *s.* the *Rupee.*
Payment of loans	86,200	
Treasury bills, payment of - £. 947,810		
Deduct transferred to stock 789,660	158,150	
Treasury notes, net payment	1,100	
		245,450
Deposits refunded in India, including miscellaneous funds, &c.		5,142,931
Service funds in India		1,223,770
Advances in India, including foreign governments, bills payable, advances on account of the Madras Irrigation and Canal Company, payments on account of London, and difference of supplies remaining unadjusted between the several Presidencies		5,311,116
Disbursed on account of railway companies, capital account in India		4,750,020
		16,673,287
Estimated cash balance in the Indian Treasuries on 30th April 1861		13,452,326
	£.	30,125,613

Financial Department,
16 October 1860.

(E. E.)

C. Hugh Lushington,
Secretary to the Government of India.

(A.)

COMPARATIVE STATEMENT of REVENUES and RECEIPTS in *India* in 1860-61.

REVENUES AND RECEIPTS:	Revised Estimate, May 1860-61.	Sketch Estimate, 1860-61.	Increase.	Decrease.
	£.	£.	£.	£.
Land Revenue	18,502,400	18,325,455	-	176,945
Tributes and Subsidies from Native States	522,965	543,025	20,060	—
Excise Duties in Calcutta	52,100	52,000	-	100
Sayer Revenue	355,650	365,415	9,765	—
Abkarry Revenue	1,071,900	1,024,050	-	47,850
Moturpha (Madras)	106,700	108,910	2,210	—
Trade Taxes (Punjab)	230,000	222,480	-	7,520
Income Tax	-	1,000,000	1,000,000	—
Miscellaneous Receipts in the Revenue Department	234,900	301,557	66,657	—
Customs	3,869,330	3,868,110	-	1,220
Salt (exclusive of Customs Duty on Salt imported)	3,056,200	3,340,770	284,570	—
Opium	5,769,295	5,478,900	-	290,395
Post Office	626,320	705,081	78,761	—
Stamp Duties	682,500	711,970	29,470	—
Mint Receipts	373,890	333,920	-	39,970
Marine and Pilotage Receipts	125,430	139,180	13,750	—
Judicial Receipts	385,180	374,981	-	10,199
Contributions from Native States on account of Contingents	92,130	120,982	28,852	—
Interest on Debts due by the Nizam, and on other accounts	56,654	57,009	355	—
Miscellaneous Receipts in the Civil and Political Departments	277,276	324,894	47,618	—
Miscellaneous Receipts in the Public Works Department	667,620	610,970	-	56,650
Miscellaneous Receipts in the Military Department	704,220	759,960	55,740	—
REVENUES and RECEIPTS	37,762,660	38,769,619	1,637,808	630,849
NET RECIPTS RAILWAYS	400,000	371,160	-	28,840
	38,162,660	39,140,779	1,637,808	659,689
Deficit	8,356,527		659,689	
£.	46,519,187		978,119	

(Errors excepted.)

Financial Department,
16 October 1860.

C. Hugh Lushington,
Secretary to the Government of India.

(B.)

COMPARATIVE STATEMENT of EXPENDITURE in *India* in 1860-61.

EXPENDITURE:	Revised Estimate, May 1860-61.	Sketch Estimate, 1860-61.	Increase.	Decrease.
	£.	£.	£.	£.
Repayments, allowances, refunds and drawbacks		55,270	55,270	—
CHARGES of collection and other payments in realisation of the revenues, including cost of salt and opium:				
Land, Sayer, Akbarry, &c.	2,183,560	2,218,923	35,363	—
Customs	151,881	174,262	22,381	—
Salt:				
Cost	323,800	442,000	118,200	—
Charges	302,029	310,174	8,145	—
Opium:				
Cost	1,230,000	1,181,800		48,200
Charges	149,900	153,200	3,300	—
Post Office	453,330	548,158	94,828	—
Stamp	41,760	38,286		3,474
Income tax		75,500	75,500	—
Allowances and assignments payable out of the revenues, in accordance with treaties or other engagements	1,167,951	1,320,801	152,850	—
Allowances to district and village officers and enamdars, including charitable grants	1,150,700	1,140,830		9,870
TOTAL of the direct claims and demands upon the revenues, including charges of collection, and cost of salt and opium	7,154,911	7,659,204	565,837	61,544
Charges of the civil and political establishments	4,397,746	4,082,907		314,839
Judicial and police charges	4,000,800	4,127,570	126,770	—
Buildings, roads, and other public works	4,390,300	3,887,236		503,064
Military:				
Military general, including stores	14,662,232	13,772,427		885,118
Local military	614,088	618,775		
TOTAL MILITARY	15,276,320	14,391,202		885,118
Indian navy, and other marine charges	888,900	785,280		103,620
Charges of the eastern settlements, exclusive of charges of collection, and other payments out of the revenues	112,623	131,440	18,817	—
Mint charges	255,300	225,937		29,363
Interest on debt	3,124,070	3,108,520		15,550
EXPENDITURE in INDIA	39,600,970	38,399,296	711,424	1,913,098
Guaranteed interest (India)	50,000	31,640		18,360
£.	39,650,970	38,430,936	711,424	1,931,458
				711,424
			£.	1,220,034

(Errors Excepted.)

Financial Department, 16 October 1860.

C. Hugh Lushington,
Secretary to the Government of India.

(Financial.—No. 205.)

To his Excellency the Right Honourable the Governor General of India in Council.

My Lord, India Office, London, 8 December 1860.

I HAVE received and considered in Council your Financial letter, dated the 16th October 1860, No. 207, and the estimates of the revenues and charges of India in 1860–61, therewith forwarded.

2. As stated in my Financial Despatch, dated the 27th ultimo, No. 189, it is gratifying to observe the improved result apparent in these statements, and that observation is especially applicable to the military expenditure, the estimated reductions in which, as compared with your May estimates, amount to 885,118 *l.*, making the total estimated military reductions during the current year 3,320,463 *l.* This reduction affords proof of the great exertions made by your Government, and by the Governments of Madras and Bombay, as well as by the subordinate officers of each Government, in effecting the reductions so imperatively called for.

	Estimate 1859-60.	October Estimate 1860-61.
	£.	£.
Military General, including Stores -	17,048,877	13,772,427
Local Military - -	662,788	618,775
	17,711,665	14,391,202
	14,391,262	
Less in 1860-61 - £.	3,320,463	

3. The estimated decrease of 314,839 *l.* in the civil and political charges arises from a smaller amount being included on account of payments for compensation for losses during the mutiny, and affords no criterion of future expenditure.

4. The decrease in the Indian navy and Marine charges, estimated at 103,620 *l.*, is temporary. I hope, however, that it will be practicable to effect considerable permanent reductions under this head.

5. Under buildings, roads, and other public works, there is an estimated reduction of charge of 503,064 *l.*, but that can only be viewed as a postponement of expenditure.

6. Although, therefore, as regards the present year, the general result is to a certain extent satisfactory, no improvement is traceable in the more recent estimates in the permanent charges, except in the military department.

7. On the other hand, a serious increase is observable in the items embraced under the general head of charges of collection and other payments in realization of the revenues, including cost of salt and opium. Of the net increase shown in your most recent estimate, viz., 504,293 *l.*, 70,000 *l.* is attributable to an augmentation of the cost of salt and opium, and 75,500 *l.* to the estimated charge of collecting the income tax. But deducting these sums, there remains an increase under the other items of 358,793 *l.*

8. I fear it must be anticipated that the last estimate is nearer the average annual expenditure than that of May, but I am desirous of knowing more particularly than is stated in your letter, upon what grounds the increase has been assumed.

9. There is also an increase of 126,770 *l.* under "Judicial and Police Charges," which it appears arises mainly from the retention at Bombay of extra levies of police, which it was supposed would be disbanded.

10. These estimated increases abundantly prove that the most strenuous and continued efforts on the part of your Government are demanded in order to keep down the civil expenditure.

11. You estimate that on the 30th April 1861 your cash balance will amount to 13,452,326 *l.*, but you remark that great uncertainty exists as to the amount that may be actually realised from the income tax, that the demand on account of the China war may exceed the estimated sum, and that, even if the present estimate be realised, yet, as the balances diminish after the 1st May in each year, you entertain some doubts as to your being able to remit the sum of 1,000,000 *l.* without the risk of inconvenience, and you desire to be informed whether,

whether, in the event of your being unable to make the remittance without the aid of a loan, such loan should be raised in India, or whether the amount required can be provided for out of the 3,000,000*l.* which Parliament has granted power to borrow.

12. In regard to the uncertainty to which you refer, as to the amount that may be realised from the income tax, I am unable to form an opinion, but I do not at present see any ground for apprehending that a larger amount than has been already estimated will be required to be disbursed by you on account of the China expedition, and even if more should be required, the excess would be the same in effect as a remittance to this country of a similar amount. Of any such increase in the expenditure for the China expedition you will immediately apprise me.

13. Assuming that your estimate of the proceeds of the income tax is realised, and that the expenditure on account of the China expedition does not exceed the amount which I anticipate, I see nothing to disturb your estimate of the cash balances except the railway expenditure.

14. In my Financial Despatch, dated the 10th July last, No. 110, I informed you that it was expedient that your disbursements on account of railways in the current year should be limited to 4,750,874 *l.* From the enclosures to your financial letter, dated the 6th September 1860, No. 184, it appeared that you considered that the outlay on that account, in 1860–61, would be 5,405,000 *l.*

15. You subsequently informed me, by your railway letter of the 18th September, No. 79, that measures had been taken to limit those disbursements to 4,750,000*l.*, but my Railway Despatch of the 17th November, No. 94, relieved you from positive restriction as to railway expenditure in the current year, especially where it would be calculated to delay those sections of lines which are approaching completion, or which you may consider of primary importance.

16. It is not improbable, therefore, that your disbursements on this account may reach 5,405,000*l.* and may possibly go beyond that amount. By whatever sum those disbursements exceed 4,750,000*l.*, you will be deprived to that extent of the power of remitting to England. The sum of 1,112,711 *l.*, which I stated in my Financial Despatch of the 10th July 1860, No. 110, that I calculated on your being able to remit, will consequently be diminished by the amount in which your expenditure on railroads shall exceed 4,750,000*l.*; and if, as is probable, the railway companies should be unable to pay a similar amount into the Home Treasury, I shall be prepared to borrow under the power obtained during the last session of Parliament.

17. It is essential that you transmit to me early intimation of any probable disbursements on this account, in excess of the allotment of 4,750,000 *l.* above referred to.

18. Under any circumstances, and with reference to my Financial Despatch, dated the 30th November 1860, No. 194, I must again strictly enjoin that no loan be opened in India without my previous sanction.

19. In the event of your finding that any change is likely to occur in the items comprised in your present estimate, you will not fail immediately to inform me.

I have, &c.
(signed) *C. Wood.*

Financial Department.—No. 216 of 1860.

To the Right Hon. Sir *Charles Wood*, Bart., M.P., Secretary of State for India.

Sir,

In the statement, No. 2, that accompanied our Despatch, No. 207, dated the 16th October last, the cash balances in the Indian treasuries on the 30th April 1861, were estimated at 13,452,326 *l.*, after allowing for a disbursement on account of railway companies capital account in India of 4,750,000 *l.*

2. This last-mentioned sum was entered with reference to the instructions contained in your Financial Despatch, No. 110, dated the 10th July last, which gave us reason to believe that it was the intention of Her Majesty's Government strictly to limit the outlay on railways to 4,750,000 *l.* In accordance with this belief, orders were issued to the Public Works Department, and intimation of these orders was given to you in our Financial Despatch, No. 174, of the 15th August. The measures taken in the Public Works Department with a view to carry out those orders were duly reported in our Despatches noted in the margin.*

* P.W. Department, Railway: No. 65, dated 22d August 1860. No. 74, dated 8th September 1860. No. 79, dated 18th September 1860.

3. We have since received your Railway Despatch, No. 78, dated the 10th October 1860, in which, after acknowledging the receipt of our letter, No. 65, of the 22d August, and explaining that your Despatch of the 10th July was not framed as a restriction, you direct us to continue to make the necessary advances for the prosecution of the railway works, and, in the event of the expenditure of any company being estimated to exceed the amount standing at its credit, to await your further instructions before stopping the operations of the company so situated; adding, that should we find difficulty in providing the necessary funds, they will be supplied from England.

4. On receipt of this Despatch, the local governments were informed by the Public Works Department that no railway works now in progress should be restricted, and such information was called for as would complete the accounts of Indian expenditure of guaranteed capital on railways up to the 1st November, together with an estimate of probable expenditure for the entire current financial year.

5. We do not, however, think it desirable to await the receipt of these returns before reporting to you the effects which the removal of the restriction is likely, as far as we are at present informed, to have upon our financial position at the end of the year. The statement given in the margin† leaves little room for doubt as to the amount advanced on account of railways between the 1st May and the 31st October. It is, for that period, an estimate in respect to two companies only. In the other cases it shows the actual amount of assignments or orders for cash to be drawn from the Government treasuries, which have been issued; and as, in the cases of the "Great Southern of India," and the "Punjab" railways, the estimate is confined to only two out of the six months, the total amount advanced during those six months may with confidence be assumed at about 2,62,64,994 rupees. To this may be added a like amount to be advanced during the second half of the year, plus 75,00,000 rupees, which the experience of past years shows is the proportion which should be added for excess advances consequent on a more vigorous prosecution of the works during the cold season, and we shall then have a total probable expenditure in India of guaranteed capital in 1860–61 of 6,00,29,988 rupees, or say 6,000,000 *l.*

† East Indian:

		Co's. Rs.
Main Line -	from May to October 1860	1,13,73,237
Jubbulpore Line - - -	ditto - -	1,78,903
Eastern Bengal - - - -	ditto - -	7,72,991
Calcutta and South Eastern - -	ditto - -	3,42,211
Great Indian Peninsular - - -	ditto - -	42,89,404
Bombay, Baroda, and Central India,	ditto - -	23,63,714
Sind:		
Railway - - - - -	ditto - -	16,77,685
Indus Flotilla - - - -	ditto - -	1,98,771
Madras Railway - - - -	ditto - -	35,94,241
Great Southern of India - -	ditto - - (2 months estimated)	9,20,782
Punjab:		
May to August - - - -	3,73,055	
September and October, estimated -	1,80,000	
		5,53,055
		2,62,64,994
Estimated from November 1860 to April 1861, as above - - -	2,62,64,994	
Add, for excess in the second half-year, say - - - - -	75,00,000	
		3,37,64,994
		6,00,29,988
Or say - - -	Rs.	6,00,00,000

6. This

6. This estimate will of course be open to revision on the receipt of the further returns called for by the Public Works Department from the local governments ; but it is not probable that those returns will give a smaller estimate of expenditure than 6,00,00,000 rupees, and it must be noted that the estimates before received from the railway companies themselves place the expenditure at a much larger amount.

7. We consider it necessary, therefore, to be prepared for a reduction in our cash balance on the 30th April next to the extent of at least 1,25,00,000 rupees,* on account of unrestricted advances to railway companies, independently of any diminution that may arise from a falling off of revenue consequent on the unfavourable season in the North Western Provinces, the Punjab, and Madras.

* 1,250,000 *l.*

8. The probability is, then, that the balance of (13,45,23,260 rupees) 13,452,326 *l.*, exhibited in statement No. 2 that accompanied our Despatch of the 16th October as the probable balance in India on the 30th April next, will be reduced below 12,00,00,000 rupees ; and looking to this fact, and to the circumstances stated in para. 41 of our Despatch of the 16th October, we are clearly of opinion that it will not be safe for us to make any remittance to England during the current financial year in aid of the requirements of the Home Treasury ; and we are much disposed to think that it will be necessary, in order to enable us to meet the future demands of the railway companies, to supply us with funds from England at the beginning of 1861-62. On this point we shall report again when the regular estimates for 1860-61 have been received, which may be expected about the beginning of next month.

9. The state of the capital accounts of the railway companies, after making allowance for the assignments included in the estimate for the first six months of the year, as stated above, and assuming the amounts paid by the several companies at the amounts given in the statement that accompanied your Despatch, No. 78 of the 10th October, is exhibited in the annexed statement marked (A.), from which it appears that in three instances† the expenditure is in excess of the payments. But this statement is, doubtless, open to modification with reference to the transactions of the Home Treasury ; and we would beg to point out that in order to keep us fully informed of the real position of the several companies, it is essentially necessary that we should be favoured with a monthly complete return of all sums deposited and withdrawn by each company in England.

† 1. Madras : Main Line, including Bellary.
2. Bombay : Baroda and Central India.
3. Great Southern of India.

10. We have issued strict injunctions to our Accountant General, and to the accountants of the several local governments, to allow of no delay in reporting to you the monthly payments made from the Indian treasuries on account of the capital accounts of the several railway companies.

We have, &c.

(signed) *H. B. Frere.*
C. Beadon.

Fort William, 3 December 1860.

(A.)

STATE of the CAPITAL ACCOUNTS of the INDIAN RAILWAY COMPANIES on the 30th September 1860.

RAILWAY COMPANY.	Amounts authorised to be raised.			Amounts paid by the Railway Companies.			Amounts withdrawn by the Railway Companies			Estimated Amount withdrawn in India subsequent to Date of latest Returns.	Total Amount withdrawn, including that estimated in previous Column.	Balances standing to the Credit of the Railway Companies.	REMARKS.
	Capital.	Debenture Loans.	Total.	Capital.	Debenture Loans.	Total.	In England to the present Date.	In India to the Dates specified below. Date.	In India to the Dates specified below. Amount.				
	£.	£.	£.	£.	£.	£.	£.		£.	£.	£.	£.	
East Indian:										Up to the end of Oct. 1860:			
Main Line Capital	9,340,500	4,159,500	13,500,000	9,379,967	3,968,412	13,348,379	4,610,246	31 May	8,653,033	836,014	14,099,293	957,256	
Jubbulpoor Capital	2,000,000	—	2,000,000	1,885,207	—	1,885,207	133,528	,, ,,	30,446	13,063	177,037		
Madras:													£.
Main Line Capital	3,000,000	1,000,000	4,000,000	2,985,062	776,900	3,761,962	1,409,513	30 June	2,626,921	213,823	4,250,257	—	Overdrawn 20,143
Bellary Capital	1,000,000	—	1,000,000	734,020	—	734,020	265,868	—	—	—	265,868*		
Great Indian Peninsula	8,000,000	833,300	8,833,300	5,795,869	394,000	6,189,869	2,704,703	20 July	2,889,446	152,157	5,746,306	443,563	
Sindh:													
Sindh Railway Capital	1,000,000	333,000	1,333,000	994,932	257,400	1,252,332	589,277	31 May	493,405	119,433	1,202,115	50,217	
Indus Flotilla Capital	250,000	—	250,000	249,505	—	249,505	178,837	,, ,,	18,790	15,233	212,860	36,645	
Punjab:													
Mooltan Capital	1,500,000	—	1,500,000	715,599	—	715,599	438,285	31 Aug.	54,291*	151,156†	589,441	126,158	
Delhi Capital	—	—	—	—	—	—	—	—	—	—	—	—	
Bombay, Baroda, and Central India	1,750,000	550,000	2,300,000	1,635,746	384,900	2,020,646	1,183,432	31 May	778,532	174,612	2,136,576	—	Overdrawn 115,930
Eastern Bengal	1,000,000	—	1,000,000	575,838	—	575,838	316,078	,, ,,	110,971	60,911	487,960	87,878	
Calcutta and South Eastern	250,000	—	250,000	197,769	—	197,769	131,013	,, ,,	38,674	26,394	196,081	1,688	
Great Southern of India	500,000	90,000	590,000	290,020	39,200	329,220	228,682	31 Mar.	48,643	97,641	374,966	—	Overdrawn 45,746
TOTAL £.	29,590,500	6,965,800	36,556,300	25,438,534	5,820,812	31,259,346	12,189,462		15,668,861	1,860,437	29,738,760	1,703,405	181,819
											Deduct overdrawn		181,819
											£.		1,521,586

* The sums entered in this statement have been converted into English money, at 1 *s.* 10 *d.* the rupee.

† Account for September and October not received.

India Office, Railway and Telegraph Department,
3 December 1860.

(Financial.—No. 22.)

To His Excellency the Right Honourable the Governor General of India in Council.

India Office, London,
2 February 1861.

My Lord,

1. I HAVE to acknowledge the receipt of your Excellency's financial letter, dated the 3d December last, No. 216.

2. You therein inform me that, consequent on the instructions conveyed to you in my Railway Despatch, dated the 10th October last, No. 78, to continue to make the necessary advances for the prosecution of the railway works in India, the several local Governments have been informed that no railway works now in progress should be restricted; that you anticipate that the disbursements in India on that account, in 1860–61, will amount to about 6,000,000*l.*; and that, in consequence of this larger expenditure on railways, it is necessary to be prepared for a reduction of your cash balance on the 30th April next to the extent of at least 1,250,000*l.*, as compared with the amount (13,452,326*l.*) stated in the enclosure to your financial letter, dated the 16th October last, No. 207, "independently of any diminution that may arise from a falling off "of revenue, consequent on the unfavourable season in the North-West Pro- "vinces, the Punjab, and Madras."

3. You therefore deem it probable that the cash balances in India, on the 30th April next, will be reduced below 12,000,000*l.*, and that, under these circumstances, it would not be safe for you to make any remittance to England during the current financial year, while you are much disposed to think that it will be necessary, in order to meet the future demands of the railway companies, that you should be supplied with funds from hence at the beginning of 1861–62, but on that point you state that you will report again about the beginning of January.

4. In the estimate of the cash transactions of the Home Treasury for 1860–61, transmitted to you with my Financial Despatch, dated the 10th July last, No. 110, the probable receipts in England from the railway companies were stated at 6,972,000*l.*,* upon information furnished by them, and it was therein shown, as well as in my subsequent Despatch of the 22d August last, No. 136, that a remittance from your Government, during the current year, of 1,112,711*l.* would be necessary, in order to leave a cash balance in the Home Treasury, on the 30th April 1861, of 2,000,000*l.*

* From the Railway Companies - - - - £.6,912,000
From the Madras Irrigation and Canal Company 60,000
£.6,972,000

5. In regard to the required remittance from your Government, it is only necessary to observe, that my Despatch, No. 136, above referred to, contemplated an expenditure by you for railroads during 1860–61, of 4,750,000*l.*, and as you now expect to disburse 6,000,000*l.* on that account, the increased expenditure of 1,250,000*l.* renders it impracticable for you to make the required remittance to this country.

6. There is also much probability that the payments here by the railway companies will fall considerably short of their estimate of 6,972,000*l.*, and in that event there will be a deficiency in the resources of the Home Treasury to the extent not only of the sum which, in consequence of increased expenditure on railroads in India, you have been unable to remit, but also of the amount by which the payments into the Home Treasury of the railway companies in England are below the above sum of 6,972,000*l.* The necessity will, therefore, arise of Her Majesty's Government availing themselves of the power to borrow to the extent of 3,000,000*l.*, which was obtained during the last Session of Parliament, for the express purpose of making good any deficiency of the payments by the railway companies to meet the expenditure on their account in this country and in India.

7. With the cash balance of about 12,000,000*l.* which you anticipate will be in the Indian Treasuries on the 30th April next, it seems to me that you will be enabled not only to provide for your current expenditure, but also to make the necessary disbursements on account of railways for the commencement of the ensuing financial year. No arrangements on this subject, however, can be made until the receipt of further information from you.

8. The time has arrived when it is of great importance to form some estimate of the probable financial result of the ensuing year, 1861-62. As no statement has been received from you showing the probable revenues and charges of that year, any estimate which can be made in this country must be mainly based on the receipts and expenditure of the current year.

9. According to the most recent information from India, which was transmitted with your financial letter of the 16th October 1860, No. 207, the revenues and receipts in India, in 1860-61, were estimated at 39,140,779*l.*, or, excluding 371,160*l.*, the net receipt from railway traffic, which properly forms a deduction from the amount of guaranteed interest to - - £. 38,769,619

The charges in India were estimated at - -		£. 38,399,296	
Deduct—Compensation for losses in the mutiny, which is not an annual charge - - -		700,000*	
		37,699,296	
Charges in England, exclusive of interest on railway capital guaranteed - - - -		5,357,993†	
Interest on railway capital guaranteed:—			
Payable in England - -	£. 1,626,000†		
„ in India - - -	31,640		
	1,657,640		
Less—			
Net traffic receipts in India -	371,160		
		1,286,480	
			44,343,769
Estimated deficit in 1860-61, exclusive of payment for compensation for losses in the mutiny - - -		£.	5,574,150

10. In the foregoing estimate for 1860-61, the sum of 3,887,236*l.* is included among the charges for buildings, roads, and other public works, including repairs and military buildings, a sum nearly equal to the expenditure on the same account in 1856-57, the year preceding the mutiny, when it amounted to 3,937,568*l.* Her Majesty's Government are aware that about 1,500,000*l.*‡ was estimated by you as the expenditure in 1860-61 for military buildings; but as the charge on that account will henceforth be materially diminished, the amount of the reduction, added to the sum expended this year on reproductive public works, will be in future available for those works, without any increase of charge under the general head.

11. It

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* In the Financial Letter from India, dated 29th June 1860, No. 144, the charges of the Civil and Political Establishments were stated at 4,397,746*l.*, including the compensation million. In the Financial Letter from India of the 16th October 1860, No. 207, the same charges are estimated at 4,082,907*l.* Decrease, 314,839*l.*, "owing principally to a smaller amount having been required to be paid for compensation." Therefore it is assumed that 700,000*l.* is included on that account.

† Per Financial Despatch to India, dated 22d August 1860, No. 136.

‡ In the Financial Letter from India, dated 29th June 1860, No. 144, the expenditure in India on public works in 1860-61 was estimated at 4,390,300*l.*, of which 1,500,000*l.* was on account of military buildings. In the more recent Financial Despatch from India of the 16th October last, No. 207, the total expenditure under the general head of Buildings, Roads, and other Public Works, &c., in 1860-61, is estimated at 3,887,236*l.*

11. It may be well here to observe, that the estimated deficit of 5,574,150 *l.* in 1860–61 includes no less than 1,286,480 *l.* for interest on railway capital guaranteed, after deducting traffic receipts. To this charge on account of railroads, should also be added that incurred in consequence of the disbursements to the railway companies in India, being set off at 1 *s.* 10 *d.* the rupee, instead of 2 *s.*, which each rupee represents in the Indian accounts, and which will probably amount to 500,000 *l.* There is, therefore, a total charge on the revenues of India for the year 1860–61, of 1,786,480 *l.** on account of the construction of those great works of public improvement.

Note.—The contracts with the railway companies stipulate that the sums drawn by them from the Indian treasuries shall be set off at the exchange of 1 *s.* 10 *d.* the rupee. As each rupee represents 2 *s.* in the Indian accounts, there is consequently a charge on the Indian revenues to the extent of this difference in respect of the sums disbursed from the Indian treasuries on account of the railway companies. On the sum to be expended in this year, viz., *Rs.* 6,00,00,000, this amounts to 500,000 *l.*

* 1860–61.

	£.
Guaranteed interest on railway capital, less traffic receipts	1,286,480
Additional charge by rate of exchange on railway disbursements in India	500,000
	£. 1,786,480

12. In estimating the permanent financial position of India, it is only right to advert to the distinction between the charge for interest on railway capital guaranteed and other charges on Indian Revenues for State purposes, inasmuch as a portion of that interest, if not the whole, may possibly be hereafter repaid to Government, as railways become remunerative. It has been urged, that on this ground it might have been justifiable to exclude this item from the charges, and to treat it as an advance repayable; but as the prospect of repayment is uncertain, and to some extent remote, it has been considered proper to include the interest paid as an extraordinary charge on the annual revenue of India, leaving future repayments to be accounted for as extraordinary receipts.

13. The annual deficit, then, which will have to be dealt with at the close of 1860–61, may be assumed at five and a half millions.

14. The sum included among the estimated receipts of that year on account of income tax was 1,000,000*l.* Of the probable out-turn of that tax in 1861–62, Her Majesty's Government are unable to form any satisfactory estimate, but assuming that your expectation,† that in a full year a sum little short of three and a half millions may be looked for as the total produce of the new taxes, will be realised in 1861–62, the deficit to be dealt with will be reduced to about three millions.

15. It is obvious that this deficit can only be met by reduction of charge, and that principally in the military department. Her Majesty's Government are fully sensible of the zeal which has been exhibited by the several governments and departments in effecting reductions, but the efforts that have already been made in that respect must not be relaxed until the expenditure is brought within the income, and the difficulties in the way of effecting that object would only be increased by delay.

16. We have not as yet received any complete statement of the reductions to be made in the native army, nor any distinct information as to the regiments of the line which will return to England. I am, therefore, unable to estimate what amount of reduction of charge may be looked for in 1861–62 on that account, but it ought to be very considerable. The departments of the Commissariat and Ordnance, as well as all others connected with the receipt and expenditure of stores, also afford an extensive field for the exercise of retrenchment and economy, and towards the accomplishment of that object the new system of appropriation estimate will materially aid by bringing immediately under your notice the requirements and expenditure of each department of the several governments. The further reduction of charge in 1861-62 to the extent of three millions, will, without doubt, demand your most strenuous efforts, but the exigencies of the State imperatively demand that those efforts should be applied, and Her Majesty's Government are persuaded that no further injunction is required in order to stimulate the several authorities to the work.

17. If

† Financial letter from the Government of India, dated 18th June 1860, No. 143.

17. If by your exertions this reduction can be effected, the total charges in India and in England in 1861–62 will be brought within the income. In those charges are included of course the charges in England for that year, which, according to the best estimate that can at present be prepared, a copy of which is forwarded herewith, will probably amount to 5,323,066 *l.*, and the whole of that sum must necessarily be provided out of Indian revenues.

	£.	£.
Military and other public stores exported and to be exported	944,470	
Coals for the use of steam vessels in India	37,176	
Freight of stores to India	24,000	
On account contract for constructing a pier at Madras	36,616	
		1,042,262
Bills of Exchange from India	36,000	
Dividends on India Loan property transferred to books in England	80,000	
Advances on account, civil, military, and other funds	445,000	
India Annuity Funds, Civil Service Annuities payable in England	245,000	
Family remittances, remittances by Administrator General, and miscellaneous disbursements on account of India	325,000	
		1,131,000
Interest on railway capital guaranteed		1,851,210
	£.	4,024,472
Charges on the Revenues of India		5,323,066
	£.	9,347,538

18. There are, however, as you are aware, many payments in England beyond the charges on the revenues of India, as there are receipts in India from other sources than taxation. Of the receipts in India you can judge, but the payments in England are estimated, as per margin, at 4,024,472 *l.*

19. This sum added to the amount chargeable on the revenues of India, but to be disbursed in England, makes up a sum to be provided in this country of 9,347,538 *l.*, for payments to be made here.

20. What the expenditure on railroads in India for 1861–62 may amount to, or what the sums to be paid into the Home Treasury by the railway companies may be, I am at present unable to form any opinion. I hope, as soon as it may be practicable, to receive from you an estimate of the probable expenditure on railroads in India, and I shall call upon the different companies to furnish me, as soon as possible, with an estimate of their probable payments. This, however, must to a great extent be uncertain, depending as it does on the state of the money market, as well as on the credit of the different railway companies.

21. It is impossible, therefore, for me to give any instructions in regard to the mode of providing the amount required for home disbursements until the receipt of the information promised in your letter of the 3d December 1860, No. 216. It must be provided in some way or other out of receipts in India, or by payments from the railway companies here, in respect of disbursements made by you in India on their account. Whatever sum may be disbursed by you on account of railways in 1861–62, must be regarded as a payment in diminution of the aggregate amount which would otherwise be required to be remitted by you in that year, and I will communicate further to you on this subject when I am in possession of more complete information.

I have, &c.
(signed) *Chas. Wood.*

ENCLOSURE to Financial Letter to *India*, dated 2 February 1861, No. 22, Para. 17.

ESTIMATE of the DISBURSEMENTS of the HOME TREASURY of the Government of *India* for the Year 1861-62.

CHARGES on the REVENUES of India:	£.	£.
Dividends to proprietors of East India Stock	629,970	
Interest on Home Bond Debt, Debenture Loans, and India 5 per cent. Stock	1,255,760	
Interest on temporary loans	17,070	
Amount to be paid under the postal arrangement	64,000	
Red Sea and Indian Telegraph Company: Her Majesty's Paymaster General, for the portion of interest chargeable to India	17,500	
Transport of troops	88,866	
Furlough and retired pay to military and marine officers, including colonel's allowances	820,400	
Retired pay and pensions of St. Helena establishment	2,000	
Imperial Government, regimental and other claims	1,400,000	
Payments under Act 4 Geo. 4, c. 71: Retired pay, pensions, &c., of Her Majesty's troops serving or having served in India	60,000	
Civil Establishments of India:		
Absentee allowances	60,000	
Annuities of Madras Civil Fund of 1818	6,000	
Mission to the Court of Persia	12,000	
Her Majesty's establishments in China	12,000	
Her Majesty's Paymaster General on account of convicts transported from India to Australia	6,000	
Charges General: Home establishments, civil, military, and maritime pensions, recruiting charges, allowances for outfit, &c.	656,500	
Amount that may be required for the new India Office	215,000	
		5,323,066
OTHER DISBURSEMENTS in England on account of India:		
Military and other public stores exported and to be exported	944,470	
Coals for use of steam vessels in India	37,176	
Freight of stores to India	24,000	
On account contract for constructing a pier at Madras	36,616	
		1,042,262
Bills of Exchange from India	36,000	
Dividends on India loan property transferred to Books in England	80,000	
Advances on account civil, military, and other funds	445,000	
India Annuity Funds: Civil Service Annuities payable in England	245,000	
Family remittances, remittances by Administrator General, and miscellaneous disbursements on account of India	325,000	
		1,131,000
Interest on railway capital guaranteed		1,851,210
	£.	9,347,538

EAST INDIA (FINANCES).

COPIES of CORRESPONDENCE between the Secretary of State for *India* and the Governor General of *India* in Council, on the subject of the GENERAL FINANCES of *India*, subsequent to the CORRESPONDENCE on the PROPOSED FINANCIAL MEASURES in *India*, presented during the last Session of Parliament.

(*Mr. Henry Baillie.*)

Ordered, by The House of Commons, *to be Printed,*
18 *February* 1861.

Under 8 *oz.*

EAST INDIA (WAR CHARGES).

RETURN to an Address of the Honourable The House of Commons, dated 17 May 1861;—*for*,

"ACCOUNTS of all CHARGES raised by the WAR OFFICE against the INDIAN GOVERNMENT on account of TROOPS on the Indian Establishment, and of STORES supplied to and Services performed for the Indian Government; and of REPAYMENTS made by the Indian Government to any Imperial Funds on account of the same, in the Years ending the 31st day of March 1860, and the 31st day of March 1861, respectively:"

"And, of all OUTSTANDING CHARGES on ARMY ACCOUNTS due to Imperial Funds by the Government of *India* (in continuation of Parliamentary Paper, No. 362, of Session 1860)."

War Office,
11 June 1861.

(Sir Stafford Northcote.)

Ordered, by The House of Commons, *to be Printed*,
12 *June* 1861.

AN ACCOUNT showing the CHARGES raised by the WAR OFFICE against the INDIAN GOVERNMENT on account of TROOPS on the Indian Establishment; and of the REPAYMENTS made by the Indian Government on account of the same, in each Year from the 1st day of April 1854 to the 31st day of March 1861.

CHARGES.	1854-5.	1855-6.	1856-7.	1857-8.	1858-9.	1859-60.	1860-1.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Pay and Allowances -	236,631 16 3	190,554 14 5	215,004 4 9	819,348 11 1	1,060,536 11 11	964,841 10 1	777,923 - -*
Clothing, Kits, &c. -	48,707 4 9	63,276 4 8	75,830 14 10	256,620 10 3	339,315 12 4	291,400 4 -	410,000 - -*
Payments from the Treasury Chests at the Cape of Good Hope, &c., for purchase of Horses, &c. - -	- - -	- - -	- - -	105,084 15 2	155,581 12 6	29,970 9 9	—
	285,339 1 -	253,830 19 1	290,834 19 7	1,181,053 16 6	1,555,433 16 9	1,286,212 3 10	1,187,923 - -*
Add,—							
For difference of numbers of men on passage in favour of the Public - - -	- - -	- - -	62,371 15 10	807,622 - -	238,295 15 5	—	—
Deduct,—							
For difference of number of men on passage in favour of the Indian Government - -	57,838 11 6	54,240 13 8	- - -	- - -	- - -	131,332 12 -	92,480 - -*
	227,500 9 6	199,590 5 5	353,206 15 5	1,988,675 16 6	1,793,729 12 2	1,154,879 11 10	1,095,443 - -*
Repayments - -	267,613 11 7	250,000 - -	353,206 15 5	1,989,572 5 -	1,703,201 1 -	985,300 - -	910,000 - -
Balances — In favour of the Public -	- - -	- - -	- - -	- - -	90,528 11 2	169,579 11 10	185,443 - -*
Balances — In favour of the Indian Government	40,113 2 1	50,409 14 7	- - -	896 8 6			
	£. 91,419. 5. 2.				£. 445,551. 3.		

	£. s. d.
Balances in favour of the Public (as above) - - - - - - - - - -	445,551 3 -
Less,—Balances in favour of the Indian Government (as above) - - - - -	91,419 5 2
	354,131 17 10
Add,—Balance due from the Indian Government, on account of Stores supplied, as per Statement annexed (A.) - - - - - - - - - - - - -	120,508 11 11
TOTAL Amount of outstanding Charges on Army Accounts due to Imperial Funds by the Government of India, on 31st March 1861 - - - £.	474,640 9 9

* These are estimated amounts, the accounts not having been rendered.

N.B.—The differences between this Account and the previous one, dated 31 May 1860, arise from adjustments consequent on the progress of the Audit of the Accounts by the India Office, and from further repayments on account by the Secretary of State for India.

War Office,
31 May 1861.

W. Brown,
Accountant General.

(A.)—AN ACCOUNT of all STORES supplied to the INDIAN GOVERNMENT; and of the REPAYMENTS made to Imperial Funds on account of the same, in each Year from 1st April 1854 to 31st March 1861.

YEAR.	——	Value of Stores supplied in each Year.	Repayments by Indian Government in each Year.
		£. s. d.	£. s. d.
1854-5 - - -	Stores, various - - -	9,050 4 6	8,189 - 5
1855-6 - - -	Ditto - - - -	12,544 9 2	13,405 13 3
1856-7 - - -	Ditto - - - -	175,720 19 6	117,303 14 8
1857-8 - - -	Ditto - - - -	788,222 9 4	122,626 12 2
1858-9 - - -	Ditto - - - -	527,638 18 7	1,078,366 11 3
1859-60 - -	Ditto - - - -	374,818 1 8	544,892 9 10
1860-1 - - -	Ditto - - - -	261,290 13 5	143,993 2 8
	£.	2,149,285 16 2	2,028,777 4 3

Balance due to Imperial Funds on 31 March - - - £.120,508. 11. 11.

War Office,
31 May 1861.

W. Brown,
Accountant General.

EAST INDIA (WAR CHARGES).

ACCOUNTS of all CHARGES raised by the WAR OFFICE against the INDIAN GOVERNMENT on account of TROOPS on the Indian Establishment, and of STORES supplied to and Services performed for the Indian Government; and of REPAYMENTS made by the Indian Government on account of the same, in the Years ending the 31st day of March 1860, and the 31st day of March 1861, respectively, &c.

(Sir Stafford Northcote.)

Ordered, by The House of Commons, *to be Printed,*
12 *June* 1861.

Under 1 *oz.*

EAST INDIA (REVENUES).

A RETURN of all STOCKS, LOANS, DEBTS, and LIABILITIES chargeable on the EAST INDIA REVENUES, at Home and Abroad, up to the latest Period of Time to which such Return can be made out; viz. *England*, 31st December 1860; *India*, 30th April 1859.

(*Presented pursuant to Acts* 21 *Vict. c.* 3; 22 *Vict. c.* 11; *and* 22 *&* 23 *Vict. c.* 39.

Ordered, by The House of Commons, *to be Printed,*
18 *February* 1861.

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RETURN of all STOCKS, LOANS, DEBTS, and LIABILITIES chargeable on the EAST INDIA REVENUES, *England*, 31st December 1860;

INDIA:	REGISTERED DEBT.			LOANS.			TREASURY NOTES.		
	Bearing Interest.	Not bearing Interest.	TOTAL.	Bearing Interest.	Not bearing Interest.	TOTAL.	Bearing Interest.	Not bearing Interest.	TOTAL.
(The Rupee converted into Sterling at the exchange of 2 *s.*)	£.	£.	£.	£.	£.	£.	£.	£.	£.
Government of India	56,249,218	52,317	56,301,535	2,328,600	85,956	2,414,556	1,070,649	896	1,071,545
Bengal - - - -	- -	- -	- -	- -	- -	- -	- -	- -	- -
North Western Provinces - -	- -	- -	- -	34,500	- -	34,500	- -	- -	- -
Punjaub - - -	- -	- -	- -	364,319	- -	364,319	- -	- -	- -
Madras - - -	23,450	13,874	37,324	562,379	- -	562,379	151,550	- -	151,550
Bombay - - -	- -	- -	- -	- -	- -	- -	2,850	- -	2,850
£.	56,272,668	66,191	56,338,859	3,289,798	85,956	3,375,754	1,225,049	896	1,225,945

	East India Bonds.	East India Debentures.	India Five per Cent. Stock.	Owing for Exports.
	£.	£.	£.	£.
ENGLAND - - -	5,873,717	13,044,000	7,253,000	381,887

The above is exclusive of the charge upon the revenues of India, under the Act of 3 & 4 Will. 4, c. 85, of the Company, which is subject to redemption by Parliament on payment to the Company of 200 *l.* sterling for 100 *l.*

There are also contingent liabilities in respect of interest-guaranteed Indian Railways and other Companies, and of

India Office,
31 January 1861.

at HOME and ABROAD, up to the latest Period of Time to which such Return can be made; viz. *India*, 30th April 1859.

SERVICE FUNDS.			BILLS PAYABLE.			DEPOSITS and MISCELLANEOUS.			TOTAL.		
Bearing Interest.	Not bearing Interest.	TOTAL.	Bearing Interest.	Not bearing Interest.	TOTAL.	Bearing Interest.	Not bearing Interest.	TOTAL.	Bearing Interest.	Not bearing Interest.	TOTAL.
£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
2,561,678	116,058	2,677,736	- -	873,916	873,916	4,192	3,736,255	3,740,447	62,214,337	4,865,398	67,079,735
- -	- -	- -	- -	25,103	25,103	236,685	1,637,186	1,873,871	236,685	1,662,289	1,898,974
- -	- -	- -	- -	135,900	135,900	20,000	302,185	322,185	54,500	438,085	492,585
- -	- -	- -	- -	552,391	552,391	- -	1,049,313	1,049,313	364,319	1,601,704	1,966,023
826,816	- -	826,816	- -	102,534	102,534	138,397	416,347	554,744	1,702,592	532,755	2,235,347
1,614,730	- -	1,614,730	- -	627,976	627,976	297,863	1,074,162	1,372,025	1,915,443	1,702,138	3,617,581
5,003,224	116,058	5,119,282	- -	2,317,820	2,317,820	697,137	8,215,448	8,912,585	66,487,876	10,802,369	77,290,245

Pay Office Demands, Admiralty Claims, &c.	Capital of Indian Railways and other guaranteed Companies remaining in the Home Treasury, after deducting Sums (partly Estimated), drawn by them in India.	Bills of Exchange outstanding.	Miscellaneous.	TOTAL.
£.	£.	£.	£.	£.
475,795	2,192,400	10,571	443,622	29,674,992

Dividend at the rate of 10 *l.* 10 *s.* per cent. per annum, on the sum of 6,000,000 *l.*, the capital stock of the East India stock.

Repayments to them of Capital expended; but no estimate can be formed of these liabilities.

George Friend,
Accountant-General.

EAST INDIA (REVENUES).

RETURN of all Stocks, Loans, Debts, and Liabilities chargeable on the East India Revenues, at Home and Abroad, up to the latest Period of Time to which such Return can be made out; viz. *England*, 31st December 1860; *India*, 30th April 1859.

(Presented pursuant to Acts 21 Vict. c. 3; 22 Vict. c. 11; and 22 & 23 Vict. c. 39.)

Ordered, by The House of Commons, *to be Printed,*
18 *February* 1861.

Under 1 *oz.*

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